

# **NOTICE**

**Pursuant to SB 1155 (2004), the Enterprise Zone and Business Facility State Tax Incentive Programs are being phased out of existence.**

- **Only a facility that has commenced operations or put its development into use on or before December 31, 2004, can be eligible for the state tax incentives under the programs.**
- **Facilities that do not commence operations until January 1, 2005, or later, will not be eligible to receive the state tax incentives under the programs.**
- **Facilities already in the programs as of December 31, 2004, will continue to receive the state tax incentives under these programs for up to ten years as provided in the law. These facilities are considered to be “grandfathered” into the programs.**

**The Enterprise Zone real property local tax abatement is not affected by the phase-out of the state incentive programs.**

**NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:**

## APPLICATION FOR INITIALLY CLAIMING TAX BENEFITS

READ PAGES 14-18 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

**SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION WHICH**

**MUST BE FILED IN TAX PERIOD AFTER DEVELOPMENT OCCURRED**

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_

135

PLEASE TYPE OR PRINT	NAME OF FACILITY		FACILITY FEDERAL I.D. NO.
	ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED) STREET		AND TAXPAYER FEDERAL I.D. NO.
	CITY	COUNTY	ZIP CODE MISSOURI
1. Is this address within a designated enterprise zone? (See instructions, page 14) <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, attach Schedule A			
1a. List all other federal and state programs for which this facility is applying, or is currently utilizing:			
2. Name and mailing address if different than above (See instructions, page 14):			
NAME			
ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)			
2a. Name and address of business headquarters if different from above (See instructions, page 14):			
3. Name, address and telephone of person completing application (See instructions, page 14):			
NAME TELEPHONE NUMBER			
ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)			
STATUS-ACTIVITY	4. Business entity for tax purposes (See instructions, page 14): 4a. <input type="checkbox"/> Corporation 4b. <input type="checkbox"/> Fiduciary 4c. <input type="checkbox"/> Individual Proprietorship		
	4d. <input type="checkbox"/> Partnership 4e. <input type="checkbox"/> S-Corp. 4f. <input type="checkbox"/> Limited Liability Corp. 4g. <input type="checkbox"/> Limited Liability Partnership 4h. <input type="checkbox"/> Other (Specify)		
	NOTE: IF THE TAXPAYER IS A FIDUCIARY, PARTNERSHIP, S-CORPORATION, ETC., IDENTIFY THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER ON THE LAST DAY OF THE TAX PERIOD. AGGREGATE PROPORTIONATE SHARES OR PERCENT OF TOTAL OWNERSHIP MAY NOT EXCEED 100%. ATTACH A SEPARATE SHEET IF NECESSARY.		
	NAME(S)	SOCIAL SECURITY NO.(S)	% OWNERSHIP YEAR END
		- -	%
		- -	%
		- -	%
		- -	%
	4i. Taxpayer's total annual Missouri sales revenues or receipts (See instructions, page 14):		
	4j. Taxpayer's total Missouri employment (See instructions, page 14):		
DEVELOPMENT DESCRIPTION	6. Which one of the following BEST describes the facility where the development occurred? (See instructions, page 15) (CHECK ONLY ONE):		
	6a. A new facility (recently organized and formed)		
	6b. A new facility to Missouri (relocation or expansion from another state)		

DEVELOPMENT DESCRIPTION	7. SHORT DESCRIPTION OF DEVELOPMENT (See instructions, page 15). (Attach separate sheet(s) if necessary): <hr/> <hr/> <hr/>
	<div data-bbox="66 310 155 1192" style="writing-mode: vertical-rl; transform: rotate(180deg);">LEASE - PURCHASE - ACQUISITION</div> <div data-bbox="155 310 1559 1192"> <p>8. Was this new or expanded facility leased from another person(s)? (INCLUDES RENTAL/LEASING OF LAND, BUILDING, MACHINERY, EQUIPMENT, etc.) (See instructions, page 15) <input type="checkbox"/> yes <input type="checkbox"/> no 8</p> <p>8a. If yes, enter the date the rental/lease started: <i>(Month, Day and Year)</i> _____ 8a</p> <p>8b. Enter the net MONTHLY rental/lease cost for the TAX PERIOD BEING CLAIMED: \$ _____ 8b</p> <p>8c. Enter the net MONTHLY rental/lease cost for the PREVIOUS TAX PERIOD: \$ _____ 8c</p> <p>8d. Was this facility occupied by ANOTHER TAXPAYER immediately prior to the starting date of YOUR lease? <input type="checkbox"/> yes <input type="checkbox"/> no 8d</p> <p>8e. If yes, what was the previous operation and why did it cease at this location? _____ 8e</p> <p>8f. If no, enter the dates or period of time the facility was closed: from <i>(Month, Day and Year)</i> _____ to <i>(Month, Day and Year)</i> _____ 8f</p> <p>9. Was this new or expanded facility acquired or purchased from another person(s)? (See instructions, page 17) <input type="checkbox"/> yes <input type="checkbox"/> no 9</p> <p>9a. If yes, enter the date title to acquired property was transferred: <i>(Month, Day and Year)</i> _____ 9a</p> <p>9b. Enter the purchase price paid for real and tangible personal property (not inventory): \$ _____ 9b</p> <p>9c. Was the facility occupied by ANOTHER TAXPAYER immediately prior to the date the title to the facility was transferred to YOU? <input type="checkbox"/> yes <input type="checkbox"/> no 9c</p> <p>9d. If yes, what was the previous operation and why did it cease at this location? _____ 9d</p> <p>9e. If no, enter the dates or period of time the facility was closed: from <i>(Month, Day and Year)</i> _____ to <i>(Month, Day and Year)</i> _____ 9e</p> </div>
REPLACEMENT FACILITY	<div data-bbox="66 1192 155 1980" style="writing-mode: vertical-rl; transform: rotate(180deg);">REPLACEMENT FACILITY</div> <div data-bbox="155 1192 1559 1980"> <p>10. Was a facility previously operated by YOU OR A RELATED TAXPAYER closed elsewhere in Missouri as a result of this facility? (See instructions, page 15-16) <input type="checkbox"/> yes <input type="checkbox"/> no 10</p> <p>NOTE: RELATED TAXPAYER MEANS A CORPORATION, PARTNERSHIP, TRUST, ASSOCIATION OR INDIVIDUAL IN CONTROL OF OR CONTROLLED BY THE TAXPAYER. "IN CONTROL OF," MEANS 50% OR MORE OWNERSHIP.</p> <p>10a. If yes, explain what occurred _____ 10a</p> <p>10b. Date of closure: <i>(Month, Day and Year)</i> _____ 10b</p> <p>10c. Amount of investment IN USE at former facility at time of closure: \$ _____ 10c</p> <p><b>NOTE:</b> INCLUDE LAND, BUILDING(S), MACHINERY, EQUIPMENT, FURNITURE, FIXTURES AND ANY OTHER TANGIBLE PERSONAL DEPRECIABLE PROPERTY (BUT NOT INVENTORY) AS DEFINED IN INTERNAL REVENUE CODE SECTION 167. THE VALUE OF SUCH PROPERTY IS TO BE DETERMINED BASED ON ITS ORIGINAL COST IF OWNED, OR EIGHT TIMES THE NET ANNUAL RENTAL/LEASE RATE IF RENTED OR LEASED (monthly rent times 12 times 8). NET ANNUAL RENTAL RATE MEANS THE ANNUAL RENTAL RATE PAID BY THE TAXPAYER, LESS ANY RENTAL FEES RECEIVED BY THE TAXPAYER FROM SUBRENTALS.</p> <p>11. Did the TAXPAYER OR A RELATED TAXPAYER operate the now closed facility during the tax period immediately preceding the taxable year in which commencement of commercial operations occurred at this new or expanded facility? (See date entered on line 13.) (See instructions, page 16) <input type="checkbox"/> yes <input type="checkbox"/> no 11</p> <p>12. Were the operations previously conducted at the closed facility the same as or substantially similar to the operations being conducted by you at this facility? (See instructions, page 16) <input type="checkbox"/> yes <input type="checkbox"/> no 12</p> <p>12a. If no, describe operations of former facility: _____ 12a</p> </div>

COMMENCEMENT DATE	13. Date taxpayer commenced the new or expanded operations at this facility. THIS DATE MUST BE FOR AT LEAST ONE FULL MONTH DURING THE TAX PERIOD for which these tax benefits are being claimed, and must be during the FIRST TAX PERIOD this NEW or EXPANDED PORTION OF THIS FACILITY was FIRST PUT INTO USE by the taxpayer claiming these tax benefits (See instructions, page 16): ( <i>Month, Day and Year</i> ) _____	13
MULTIPLE BUSINESSES	14. Did the taxpayer requesting tax benefits have interest(s) in any other BUSINESS(ES) in MISSOURI that FILE A SINGLE MISSOURI TAX RETURN WITH THIS FACILITY for this tax period? ANSWER "YES" ONLY IF A SINGLE MO RETURN IS FILED FOR THESE BUSINESSES (See instructions, page 16). <input type="checkbox"/> yes <input type="checkbox"/> no 14a. List names and FEIN numbers of other businesses FILING SINGLE MISSOURI RETURN WITH THIS FACILITY: _____	14 14a
MULTIPLE FACILITIES	15. Did the taxpayer of this new or expanded facility operate any other FACILITY(IES) in MISSOURI besides this new or expanded facility during this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE FACILITIES (See instructions, page 16). <input type="checkbox"/> yes <input type="checkbox"/> no 15a. List names and addresses of all Missouri facilities FILING SINGLE MISSOURI TAX RETURN WITH THIS FACILITY: _____	15 15a
<b>THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS NOT WITHIN AN ENTERPRISE ZONE.</b>		
TRAINING CREDITS	16. Excluding local, state or federal government funding sources, did the TAXPAYER incur costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE B. (See instructions, page 16: trainee must be zone resident or "difficult to employ.") <input type="checkbox"/> yes <input type="checkbox"/> no	16
RESIDENT CREDITS	17. Were any of THIS FACILITY'S employees residents of a MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD? IF YES, ATTACH C SCHEDULE(S). (See instructions, page 16: addresses must be verified by enterprise zone representative(s)). <input type="checkbox"/> yes <input type="checkbox"/> no	17
SPECIAL CREDITS	18. Were any of THIS FACILITY'S employees unemployed at least 90 days OR eligible for Temporary Assistance or the General Relief Program AT THE TIME HIRED FOR THIS DEVELOPMENT? IF YES, ATTACH SCHEDULE D. (See instructions, page 17) <input type="checkbox"/> yes <input type="checkbox"/> no	18
BUSINESS FACILITY OPTION	19. Does the taxpayer elect to claim the new/expanded business facility tax benefits <i>in lieu of the enterprise zone tax benefits?</i> (See instructions, page 17) <input type="checkbox"/> yes <input type="checkbox"/> no	19
<b>THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING NEW OR EXPANDED BUSINESS FACILITY TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS WITHIN AN ENTERPRISE ZONE.</b>		
EXISTING BUSINESS CREDIT	20. At the time of commencement, or immediately prior to commencement of this expansion, addition, or replacement, did the taxpayer operate ANY OTHER MISSOURI facility(ies), in addition to the new or expanded facility? (See instructions, page 17) <input type="checkbox"/> yes <input type="checkbox"/> no 20a. If yes, describe the commercial operations at the OTHER FACILITY(IES). BE SPECIFIC. _____ 20b. Enter the Standard Industrial Classification (SIC) or NAICS number(s) of the OTHER FACILITY(IES) if known: _____	20 20a 20b
CREDIT DEFERRAL	21. Does the taxpayer elect to defer claiming this credit? (See instructions, page 17) <input type="checkbox"/> yes <input type="checkbox"/> no 21a. If yes, to what tax year is credit deferred -- may be deferred up to three additional tax periods (See instructions, page 17): Tax Period Ending ( <i>Month, Day and Year</i> ) _____	21 21a
CERTIFICATION	<b>CERTIFICATION (See instructions, page 17-18):</b> <ul style="list-style-type: none"> <li>I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.</li> <li>I certify that the application does NOT employ illegal aliens and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.</li> <li>I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.</li> <li>I attest that I have read and understand the New and Expanded Business Facility or Enterprise Zone Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099).</li> </ul>	

CERTIFICATION	<ul style="list-style-type: none"> <li>I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.</li> <li>I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.</li> </ul> <p><b>MUST BE SIGNED IN PRESENCE OF NOTARY:</b> _____</p> <p style="text-align: right;"><b>SIGNATURE OF TAXPAYER OR AUTHORIZED REPRESENTATIVE</b></p> <p>STATE OF MISSOURI )  ) ss.  COUNTY/CITY OF _____ )</p> <p>On this _____ day of _____, 200____, before me, _____, a Notary Public in and for said state, personally appeared _____, known to me to be the person who executed the Certification and acknowledged and states on his/her oath to me that he/she executed the same for the purposes therein stated.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <p>(SEAL)</p> </div> <div style="text-align: right;"> <p>_____ Notary Public</p> <p>My commission expires _____</p> </div> </div>
<p><b>MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO: FINANCIAL SERVICES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY MO 65102.</b></p>	
<p><b>SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION.</b></p>	
<p><b>NOTE: THIS APPLICATION MUST BE FILED IN THE TAX PERIOD AFTER THE COMMENCEMENT TAX PERIOD (see date Item 13).</b></p>	
<p><b>THIS APPLICATION MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT FOR CREDIT CERTIFICATION PRIOR TO CLAIMING THE BENEFITS ON YOUR MISSOURI TAX RETURN.</b></p>	

**NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:**

## APPLICATION FOR SUBSEQUENTLY CLAIMING TAX BENEFITS

READ PAGES 18-22 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

**SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION WHICH**

**MUST BE FILED EACH YEAR FOLLOWING YEAR ONE**

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_

MISSOURI FORM

135 - A

<b>PLEASE TYPE OR PRINT</b>	NAME OF FACILITY		FACILITY FEDERAL I.D. NO.	
			AND	
	ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED) STREET		TAXPAYER FEDERAL I.D. NO.	
			AND	
	CITY	COUNTY	ZIP CODE	FACILITY MISSOURI TAX I.D. NO. (MITS)
	MISSOURI			
<b>STATUS-ACTIVITY</b>	1. Is this address within a designated enterprise zone? (See instructions, page 19) <input type="checkbox"/> Yes <input type="checkbox"/> No 1a. List all other federal and state programs for which this facility is applying, or is currently utilizing: _____			
	2. Name and mailing address if different than above (See instructions, page 19):			
	NAME _____			
	ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE) _____			
	2a. Name and address of business headquarters if different from above (See instructions, page 19):			
	_____			
	3. Name, address and telephone of person completing application (See instructions, page 19):			
	NAME _____		TELEPHONE NUMBER (     ) _____	
	ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE) _____			
	4. Business entity for tax purposes (See instructions, page 19): 4a. <input type="checkbox"/> Corporation 4b. <input type="checkbox"/> Fiduciary 4c. <input type="checkbox"/> Individual Proprietorship 4d. <input type="checkbox"/> Partnership 4e. <input type="checkbox"/> S-Corp. 4f. <input type="checkbox"/> Limited Liability Corp. 4g. <input type="checkbox"/> Limited Liability Partnership 4h. <input type="checkbox"/> Other (Specify) _____ <b>NOTE:</b> IF THE TAXPAYER IS A FIDUCIARY, PARTNERSHIP, S-CORPORATION, ETC., IDENTIFY THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER <b>ON THE LAST DAY OF THE TAX PERIOD</b> . AGGREGATE PROPORTIONATE SHARES OR PERCENT OF TOTAL OWNERSHIP MAY NOT EXCEED 100%. ATTACH A SEPARATE SHEET IF NECESSARY.			
NAME(S)		SOCIAL SECURITY NO.(S)	% OWNERSHIP YEAR END	
		- -	%	
		- -	%	
		- -	%	
		- -	%	
4i. Taxpayer's total annual Missouri sales revenues or receipts (See instructions, page 19): <input type="checkbox"/> \$0 - \$250,000 <input type="checkbox"/> \$250,000 - \$500,000 <input type="checkbox"/> \$500,000 - \$1M <input type="checkbox"/> \$1M - \$5M <input type="checkbox"/> \$5M - \$10M <input type="checkbox"/> \$10M & over				
4j. Taxpayer's total Missouri employment (See instructions, page 19): _____				
5. Describe the business activity(ies) conducted at this facility. Be specific. (See instructions, page 20) _____				
_____				
_____				
_____				
5a. Enter the facility's 4-digit Standard Industrial Classification (SIC) or 5-digit NAICS number if known (See instructions, pages 19-20): _____				
<b>CERTIFIED AND CLAIMED BENEFITS</b>	6. Tax years for which this facility's tax benefit has been certified if known (See instructions, page 20):			
			Total Amount of Credits Certified by State      Claimed on MO Return	
	6a. 1st year: Beginning _____, Ending _____, \$ _____		\$ _____ 6a	
	6b. 2nd year: Beginning _____, Ending _____, \$ _____		\$ _____ 6b	
	6c. 3rd year: Beginning _____, Ending _____, \$ _____		\$ _____ 6c	

CERTIFIED AND CLAIMED BENEFITS	6d. 4th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6d
	6e. 5th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6e
	6f. 6th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6f
	6g. 7th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6g
	6h. 8th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6h
	6i. 9th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6i
	6j. 10th year: Beginning _____, Ending _____, \$ _____ \$ _____ 6j
LEASE	7. If this new or expanded facility was leased from another person(s), enter the net MONTHLY rental/lease cost. INCLUDE ANY LEASED LAND, BUILDING(S), MACHINERY, EQUIPMENT, FURNITURE, FIXTURES AND ANY OTHER TANGIBLE PERSONAL DEPRECIABLE PROPERTY IN USE EXCEPT INVENTORIES (See instructions, page 20): \$ _____ 7
MULTIPLE BUSINESSES	8. Did the taxpayer requesting tax benefits have interest(s) in any other BUSINESS(ES) in MISSOURI that FILE A SINGLE MISSOURI TAX RETURN WITH THIS FACILITY for this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE BUSINESSES (See instructions, page 20). <input type="checkbox"/> yes <input type="checkbox"/> no 8
	8a. List names and FEIN numbers of other businesses FILING SINGLE MISSOURI RETURN WITH THIS FACILITY: _____ 8a
MULTIPLE FACILITIES	9. Did the taxpayer of this new or expanded facility operate any other FACILITY(IES) in MISSOURI besides this new or expanded facility during this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE FACILITIES (See instructions, page 20). <input type="checkbox"/> yes <input type="checkbox"/> no 9
	9a. List names and addresses of all Missouri facilities FILING SINGLE MISSOURI TAX RETURN WITH THIS FACILITY: _____ 9a
<b>THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS NOT WITHIN A ZONE.</b>	
TRAINING CREDIT	10. Excluding local, state or federal government funding sources, did the TAXPAYER incur costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE B. (See instructions, page 20: trainee must be resident or "difficult to employ.") <input type="checkbox"/> yes <input type="checkbox"/> no 10
RESIDENT CREDIT	11. Were any of THIS FACILITY'S employees residents of a MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE(S) C. (See instructions, pages 20-21: addresses must be verified by enterprise zone representative(s)). <input type="checkbox"/> yes <input type="checkbox"/> no 11
SPECIAL CREDITS	12. Were any of THIS FACILITY'S employees unemployed at least 90 days OR eligible for Temporary Assistance or the General Relief Program AT THE TIME HIRED for this development who were still employed during this tax period? IF YES, ATTACH SCHEDULE D. (See instructions, page 21) <input type="checkbox"/> yes <input type="checkbox"/> no 12
CERTIFICATION	<b>CERTIFICATION (See instructions, page 21-22):</b>
	<ul style="list-style-type: none"> <li>I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.</li> <li>I certify that the application does NOT employ illegal aliens and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.</li> <li>I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.</li> <li>I attest that I have read and understand the New and Expanded Business Facility or Enterprise Zone Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099).</li> <li>I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.</li> <li>I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.</li> </ul>

CERTIFICATION	<div><div>MUST BE SIGNED IN PRESENCE OF NOTARY:</div><div>SIGNATURE OF TAXPAYER OR AUTHORIZED REPRESENTATIVE</div></div>
	<div>STATE OF MISSOURI )  ) ss. COUNTY/CITY OF _____ )</div>
	<div>On this _____ day of _____, 200____, before me, _____, a Notary Public in and for said state, personally appeared _____, known to me to be the person who executed the Certification and acknowledged and states on his/her oath to me that he/she executed the same for the purposes therein stated.</div>
	<div><div>(SEAL)</div><div>Notary Public</div><div>My commission expires _____</div></div>
<div>MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO: FINANCIAL SERVICES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY MO 65102.</div>	
<div>SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION.</div>	
<div>THIS APPLICATION MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT FOR CREDIT CERTIFICATION PRIOR TO CLAIMING THE BENEFITS ON YOUR MISSOURI TAX RETURN.</div>	



MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT  
**NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:  
 EMPLOYEES AND INVESTMENT CREDITS**

READ PAGES 22-25 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_

MISSOURI SCHEDULE

S

NAME OF FACILITY					FACILITY FEDERAL I.D. NO.	
THIS SCHEDULE MUST BE FILED EACH YEAR TAX BENEFITS ARE CLAIMED. ATTACH THIS SCHEDULE TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.					TAXPAYER FEDERAL I.D. NO.	
					AND	
COMPUTING "NEW BUSINESS FACILITY EMPLOYEES" AND "NEW BUSINESS FACILITY INVESTMENT"					FACILITY MISSOURI TAX I.D. NO. (MITS)	
	MONTHS	NEW BUSINESS FACILITY EMPLOYEES (FULL-TIME OR 20 HRS. OR 80% SEASON, LAST WORK DAY EACH MONTH)		NEW BUSINESS FACILITY INVESTMENT (ORIGINAL COST/8 TIMES ANNUAL RENT, LAST WORK DAY EACH MONTH)		
	(X)	(A) YEAR FILING	(B) BASE YEAR	(C) YEAR FILING	(D) BASE YEAR	
COLUMN LINE		TAX YEAR ENDING _____, _____, ____	TAX YEAR ENDING _____, _____, ____	TAX YEAR ENDING _____, _____, ____	TAX YEAR ENDING _____, _____, ____	
1				\$	\$	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13	TOTAL					13
14	AVERAGE					14
15						15
16					\$	16
17		TRANSFERRED EMPLOYEES	( )			17
18				TRANSFERRED INVESTMENT	(\$ )	18
19		NEW BUSINESS FACILITY EMPLOYEES				19
20				NEW BUSINESS FACILITY INVESTMENT	\$	20

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
			

**MUST ACCOMPANY FORM 135 OR 135-A WHICHEVER IS APPLICABLE.**  
MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO:  
**FINANCIAL SERVICES SECTION**  
**MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT**  
**P.O. BOX 118**  
**JEFFERSON CITY, MISSOURI 65102**

S-1

**NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:**

**INVESTMENT WORKSHEET: SCHEDULE S, COLUMN C: TAX YEAR FILING**

READ PAGES 25-26 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR \_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_

**THIS SCHEDULE MAY BE REQUIRED TO VERIFY SCHEDULE S.**

**THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM IS REQUIRED.**

(E) DATE PURCHASE OR LEASE PUT INTO USE (MO/DAY/YR)	(F) ITEMIZED LIST: ALL REAL AND TANGIBLE PERSONAL PROPERTY <b>IN USE</b> LAST WORK DAY EACH MONTH (LAND, BUILDING, FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, <b>NOT</b> INVENTORY) <b>DO NOT INCLUDE CONSTRUCTION IN PROGRESS.</b>	(G) MONTHLY LEASE (IF APPLICABLE)	(H) ORIGINAL COST OR LEASE x 12 x 8
		\$	\$
TOTAL INVESTMENT			\$



**NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:**

## APPORTIONMENT OF MISSOURI TAXABLE BUSINESS INCOME

READ PAGES 27-28 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_

M

NAME OF FACILITY	FACILITY FEDERAL I.D. NO.  AND
<b>THIS SCHEDULE MUST BE FILED EACH YEAR TAX BENEFITS ARE CLAIMED. ATTACH THIS SCHEDULE TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.</b>	TAXPAYER FEDERAL I.D. NO.  AND
<b>ALL TAXPAYERS MUST COMPLETE ITEMS 2-4.</b>	FACILITY MISSOURI TAX I.D. NO. (MITS)

**IF A MISSOURI CONSOLIDATED RETURN IS FILED, ITEMS 1, 2 AND 4 MUST INCLUDE THE CONSOLIDATED AMOUNTS**

1.	<p>If known, enter that portion of the taxpayer's TOTAL MISSOURI taxable income (or loss), Missouri sources attributed to THIS Missouri BUSINESS DURING THIS TOTAL TAX PERIOD. INCLUDE CONSOLIDATED INCOMES. (See instructions, page 27.)</p> <p><b>DO NOT ESTIMATE: ENTER "UNKNOWN."</b></p>	143
		\$
		148
		\$
2.	<p>Enter the amount of compensation paid to all persons employed by this BUSINESS in Missouri DURING THIS TOTAL TAX PERIOD. INCLUDE ALL CONSOLIDATED FACILITIES. (See instructions, page 27.)</p>	\$
3.	<p>Enter the amount of compensation paid DURING THIS TAX PERIOD to ALL PERSONS employed at THIS FACILITY ONLY. (See instructions, page 27.)</p>	\$
4.	<p>Enter the AVERAGE VALUE of ALL REAL and DEPRECIABLE TANGIBLE PERSONAL PROPERTY, <b>including 8 times net ANNUAL rental rates</b>, USED by this BUSINESS in Missouri DURING THIS TOTAL TAX PERIOD. INCLUDE ALL CONSOLIDATED PROPERTY VALUES. <b>DO NOT INCLUDE CONSTRUCTION IN PROGRESS.</b> (See instructions, pages 27-28.)</p>	\$

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
			

**THIS SCHEDULE MUST ACCOMPANY FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.**

MAIL TO: FINANCIAL SERVICES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118,  
JEFFERSON CITY, MISSOURI 65102.

## ENTERPRISE ZONE:

## CERTIFICATION OF FACILITY LOCATION

READ PAGES 28-29 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_

A

THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS INITIALLY CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 (DO NOT COMPLETE SCHEDULE A IF YOU ARE FILING FORM 135-A *UNLESS YOUR ZONE WAS REDESIGNATED DURING THE YEAR YOU ARE FILING*).

NAME OF FACILITY			FACILITY FEDERAL I.D. NO.
			AND
ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED)		STREET	TAXPAYER FEDERAL I.D. NO.
			AND
CITY	COUNTY	ZIP CODE	FACILITY MISSOURI TAX I.D. NO. (MITS)
MISSOURI			

**FOLLOWING TO BE COMPLETED BY GOVERNING AUTHORITY'S REPRESENTATIVE, NOT TAXPAYER (See instructions, pages 28-29):**

I, \_\_\_\_\_, of \_\_\_\_\_,  
(AUTHORIZED REPRESENTATIVE) (CITY OR COUNTY)

a duly authorized representative of the governing authority of the foregoing city or county, do hereby certify on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, that the foregoing facility's address is within the \_\_\_\_\_ Enterprise Zone's:  
(ENTERPRISE ZONE NAME)

(CHECK ONE) (See instructions, pages 27-28):


☐ Original boundaries designated on \_\_\_\_\_, \_\_\_\_\_

OR

☐ Expanded boundaries designated on \_\_\_\_\_, \_\_\_\_\_

OR

☐ Redesignated boundaries designated on \_\_\_\_\_, \_\_\_\_\_

MUST BE SIGNED IN PRESENCE OF NOTARY	SIGNATURE OF AUTHORIZED REPRESENTATIVE 	
	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

**ATTACH TO FORM 135 ONLY. DO NOT FILE WITH FORM 135-A UNLESS YOUR ZONE WAS REDESIGNATED DURING THE YEAR YOU ARE FILING.**

MAIL TO: FINANCIAL SERVICES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118,  
JEFFERSON CITY, MISSOURI 65102.



MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE:  
EMPLOYEES TRAINING CREDITS

READ PAGES 29-30 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

IF ITEM (16) ON FORM 135, OR ITEM (10) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION

THE FOLLOWING EMPLOYEE/RESIDENTS AND DIFFICULT TO EMPLOY EMPLOYEES WERE TRAINED DURING CALENDAR YEAR \_\_\_\_\_  
OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

MISSOURI SCHEDULE

B

NAME OF FACILITY					DATE FACILITY INITIALLY QUALIFIED FOR CREDITS (COMMENCEMENT DATE, MONTH/DAY/YEAR)		FACILITY FEDERAL I.D. NO.		
							AND		
<b>THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE.</b> <b>IMPORTANT:</b> ALPHABETICALLY list the FULL names of ONLY those employees, who at the time of training, were either RESIDENTS of any Missouri enterprise zone, or "DIFFICULT TO EMPLOY": unemployed at least 3 months at the time hired. TRAINING must have occurred NO EARLIER THAN 90 DAYS BEFORE THE FACILITY COMMENCED OPERATIONS (see above date and Line (13) of Form 135). TRAINING must have occurred AFTER THE ENTERPRISE ZONE DESIGNATION DATE (see page 11), and DURING THIS TAX PERIOD. INCLUDE MONTH, DAY AND YEAR for beginning and ending dates of training program. The CREDIT AMOUNT is limited to a MAXIMUM of \$400 PER EMPLOYEE. <b>NO CREDITS WILL BE ALLOWED FOR EMPLOYEES NOT LISTED ON EITHER SCHEDULE C OR D.</b> (See instructions, pages 29-30.)							TAXPAYER FEDERAL I.D. NO.		
							AND		
							FACILITY MISSOURI TAX I.D. NO. (MITS)		
NAME OF EMPLOYEE TRAINED (ALPHABETIZE)	DATE HIRED (MO/DAY/YR)	AMOUNT OF TRAINING CREDIT CLAIMED IN PRIOR TAX YEARS	TRAINEE'S SOCIAL SECURITY NO.	WAS TRAINEE RESIDENT & LISTED ON SCHEDULE C? (YES OR NO)	WAS TRAINEE DIFFICULT TO EMPLOY AND LISTED ON SCHEDULE D? (YES OR NO)	BRIEF DESCRIPTION OF TRAINING RECEIVED	HOURS TRAINING RECEIVED	PERIOD OF TRAINING SPECIFY BEGINNING AND ENDING DATES (MO/DAY/YR)	YOUR TOTAL COST TO TRAIN EMPLOYEE
<b>USE SEPARATE SHEET(S) IF NECESSARY</b>									
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.									
TAXPAYER'S OR DESIGNEE'S SIGNATURE				DATE		PREPARER'S SIGNATURE		DATE	
▶						▶			



## MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

**ENTERPRISE ZONE:****EMPLOYEE RESIDENT CREDITS**

READ PAGES 30-32 CAREFULLY BEFORE COMPLETING FORM

**IF ITEM (17) ON FORM 135, OR ITEM (11) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION**

THE FOLLOWING EMPLOYEES RESIDED WITHIN THIS ENTERPRISE ZONE DURING CALENDAR YEAR \_\_\_\_\_

OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

## MISSOURI SCHEDULE

C

NAME OF FACILITY			ENTERPRISE ZONE NAME		FACILITY FEDERAL I.D. NO.  AND
<b>THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. THIS SCHEDULE AND/OR SCHEDULE D MUST BE COMPLETED TO VERIFY 30% ELIGIBILITY. A SEPARATE SCHEDULE C MUST BE FILED FOR EACH ZONE SUBMITTED, AND ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES IN HIS/HER ZONE. (SEE MAP, PAGES 10-11.)</b> <b>IMPORTANT: THIS SCHEDULE MUST BE VERIFIED AND SIGNED BY THE LOCAL ENTERPRISE ZONE COORDINATOR.</b> When listing the period of residency for each resident/employee (last column), LIMIT the RESIDENCY DATES TO THIS TAX PERIOD and INCLUDE MONTH, DAY AND YEAR. Residents MUST HAVE BEEN EMPLOYED AT THIS FACILITY during the ENTIRE RESIDENCY PERIOD CLAIMED. RESIDENTS MAY HAVE BEEN HIRED PRIOR TO THE DEVELOPMENT AND MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYEES AND ZONE RESIDENTS. (See instructions, pages 30-32.)					TAXPAYER FEDERAL I.D. NO.  AND
					FACILITY MISSOURI TAX I.D. NO. (MITS)
<b>EMPLOYEE NAME/ RESIDENT OF ZONE</b> (ALPHABETIZE)	<b>DATE EMPLOYED</b> (MONTH/DAY/YEAR)	<b>DATE TERMINATED, IF APPLICABLE</b> (MONTH/DAY/YEAR)	<b>RESIDENT'S SOCIAL SECURITY NUMBER</b>	<b>RESIDENT'S ADDRESS</b> (STREET, CITY, STATE, ZIP CODE) (NO P.O. BOXES OR GENERAL DELIVERY)	<b>PERIOD OF EMPLOYMENT AND RESIDENCY IN ZONE DURING TAX PERIOD: SPECIFY BEGINNING AND ENDING DATES (MO/DAY/YR)</b>
<b>USE SEPARATE SHEET(S) IF NECESSARY</b>					
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE ADDRESSES LISTED FOR THE ABOVE EMPLOYEES ARE WITHIN THE BOUNDARIES OF THE FOREGOING ENTERPRISE ZONE.					
<b>LOCAL ENTERPRISE ZONE COORDINATOR'S SIGNATURE</b> ▶		<b>TELEPHONE NUMBER</b> (      )	<b>DATE</b>	<b>TAXPAYER'S OR DESIGNEE'S SIGNATURE</b> ▶	<b>DATE</b>



ENTERPRISE ZONE:  
SPECIAL EMPLOYEE CREDITS

READ PAGES 32-33 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

IF ITEM (18) ON FORM 135, OR ITEM (12) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION

THE FOLLOWING EMPLOYEES, AT THE TIME OF EMPLOYMENT, MET THE CRITERIA AS DESCRIBED ON PAGES 31-32 DURING CALENDAR YEAR \_\_\_\_\_  
OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_

D

NAME OF FACILITY			DATE FACILITY QUALIFIED FOR CREDITS (COMMENCEMENT DATE, MONTH/DAY/YEAR)		FACILITY FEDERAL I.D. NO.  AND	
<b>THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. THIS SCHEDULE AND/OR SCHEDULE C MUST BE COMPLETED TO VERIFY 30% ELIGIBILITY.</b> <b>IMPORTANT:</b> Employees who qualify because they (1) were UNEMPLOYED FOR AT LEAST 3 MONTHS, or (2) were ELIGIBLE FOR TEMPORARY ASSISTANCE or GENERAL RELIEF BENEFITS, MUST HAVE BEEN HIRED at this facility NO EARLIER THAN 90 DAYS BEFORE THE FACILITY COMMENCED OPERATIONS. (See date above and Line (13), Form 135). The employee MUST HAVE BEEN HIRED AFTER the ENTERPRISE ZONE DESIGNATION date (see facility's Schedule A date), and MUST STILL BE EMPLOYED DURING THIS TAX PERIOD. <i>SPECIAL EMPLOYEES MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYED AT THIS FACILITY.</i> INCLUDE MONTH, DAY AND YEAR for beginning and ending dates of employment (see instructions, pages 32-33).					TAXPAYER FEDERAL I.D. NO.  AND	
					FACILITY MISSOURI TAX I.D. NO. (MITS)	
NAME OF SPECIAL EMPLOYEE (ALPHABETIZE)	DATE EMPLOYED (MONTH/DAY/YEAR)	EMPLOYEE'S SOCIAL SECURITY NUMBER	DIFFICULT TO EMPLOY (UNEMPLOYED 90 DAYS OR MORE) YES OR NO	ELIGIBLE FOR ASSISTANCE OR RELIEF BENEFITS YES OR NO	DATES UNEMPLOYED (MO/DAY/YR) AND/OR HOW/WHY ELIGIBLE FOR SUBSIDIES (VERIFICATION MAY BE REQUIRED)	PERIOD OF EMPLOYMENT DURING TAX PERIOD. SPECIFY BEGINNING AND ENDING DATES (MONTH/DAY/YEAR)
<b>USE SEPARATE SHEET(S) IF NECESSARY</b>						
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.						
TAXPAYER'S OR DESIGNEE'S SIGNATURE			DATE	PREPARER'S SIGNATURE		DATE



**ENTERPRISE ZONE:****REQUEST FOR WAIVER OR REDUCTION OF 30% REQUIREMENT**

READ PAGES 33-34 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR \_\_\_\_\_ OR TAX YEAR BEGINNING \_\_\_\_\_, \_\_\_\_\_, ENDING \_\_\_\_\_, \_\_\_\_\_

**THIS SCHEDULE MAY BE FILED *ONE TIME FOR ONE TAX PERIOD ONLY* BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS WHO EMPLOY 20 OR LESS FULL-TIME EMPLOYEES AT THIS FACILITY. ATTACH THIS SCHEDULE TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. VERIFICATION OF FULL-TIME EMPLOYEES MAY BE REQUIRED (see instructions, pages 33-34).**

NAME OF FACILITY	FACILITY FEDERAL I.D. NO.  AND
<b>IMPORTANT:</b> IN ORDER TO QUALIFY FOR THE <b>EXEMPTION AND THE INVESTMENT CREDIT</b> , IT IS REQUIRED THAT AT LEAST THIRTY PERCENT OF THE NEW EMPLOYEES BE "SPECIAL" EMPLOYEES (at the time hired for the new development, unemployed for at least 90 days, or eligible for Temporary Assistance or General Relief) OR BE RESIDENTS OF A MISSOURI ZONE, FOR AT LEAST ONE FULL MONTH.  IF THE TAXPAYER CANNOT MEET THIS REQUIREMENT, HE/SHE MAY COMPLETE THIS SCHEDULE TO REQUEST EITHER: (1) A ONE-TIME WAIVER IF AN AVERAGE OF 10 or less FULL-TIME EMPLOYEES were employed AT THIS FACILITY DURING THIS TAX PERIOD; or (2) A ONE-TIME REDUCTION IF AN AVERAGE OF 11 to 20 FULL-TIME EMPLOYEES were employed AT THIS FACILITY DURING THIS TAX PERIOD.	TAXPAYER FEDERAL I.D. NO.  AND
	FACILITY MISSOURI TAX I.D. NO. (MITS)

I, \_\_\_\_\_, \_\_\_\_\_  
FACILITY SPOKESPERSON SPOKESPERSON'S TITLE

of the forenamed facility, do hereby certify on this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_ that a total AVERAGE of \_\_\_\_\_ people were employed FULL-TIME at this facility DURING THIS TAX  
NO. OF EMPLOYEES

PERIOD. (See instructions, page 34 for calculating total average number of full-time employees. VERIFICATION MAY BE REQUIRED.)

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
▶		▶	

**ATTACH TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE**

**MAIL TO: FINANCIAL SERVICES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118,  
JEFFERSON CITY, MISSOURI 65102.**

# Missouri Enterprise Zones

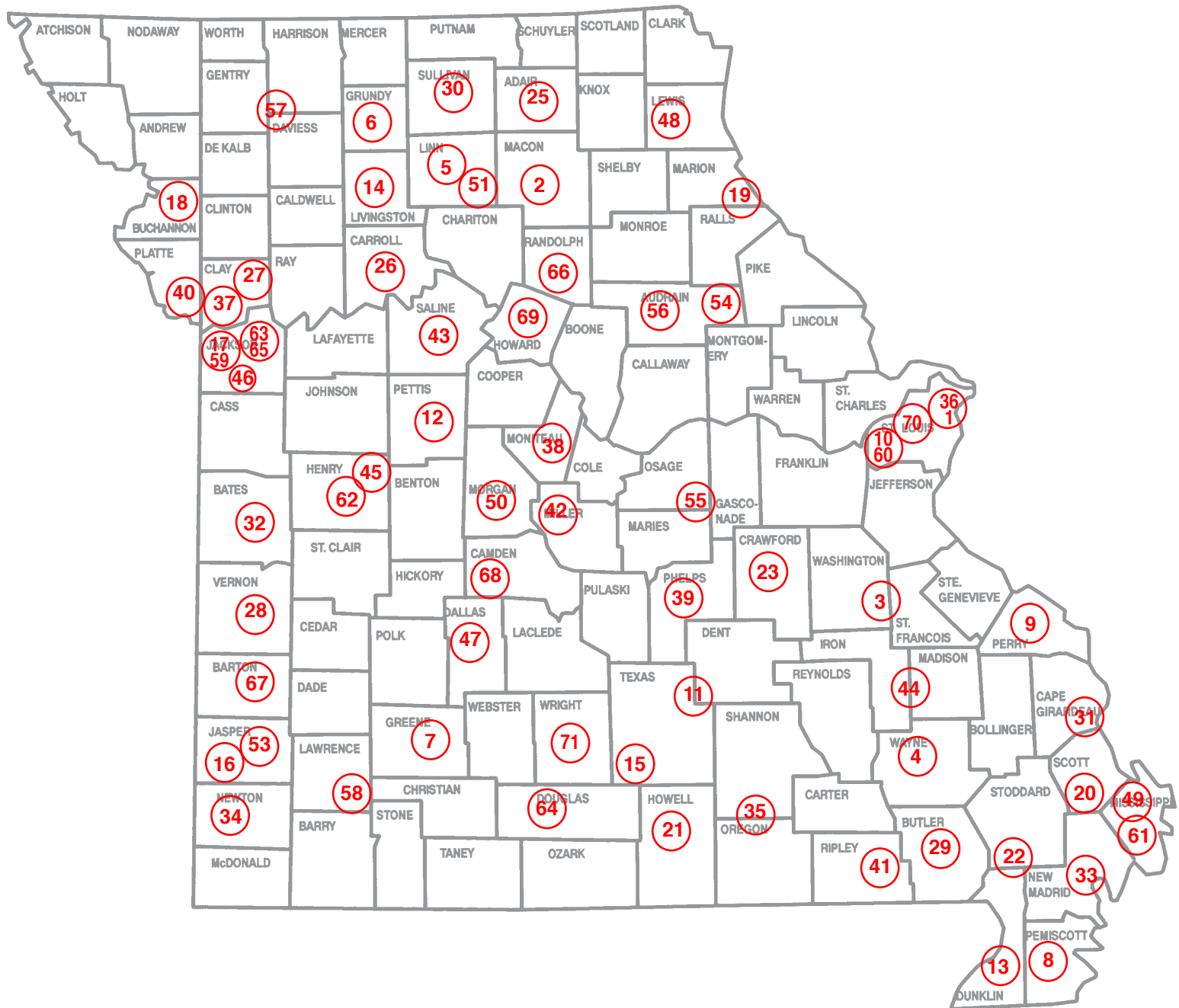
## Designation Dates/ Local Phone Numbers

- \*1. St. Louis Midtown 8/31/83 & 8/31/98 (314) 622-3400, ext 268
2. Macon/Callao/Bevier/Macon County 8/31/83 & 8/31/98 (660) 385-5627
3. Potosi/Park Hills/St. Francois County/Washington County 8/31/83 & 8/31/98 (573) 438-6196
4. Greenville/Piedmont/Wayne County 1/5/84 & 1/5/99 (573) 223-7660
5. Brookfield 2/9/84 & 2/9/99 (660) 258-7278
6. Trenton 2/29/84 & 2/28/99 (660) 359-4310
7. Springfield 5/11/84 & 5/11/99 (417) 864-1031
8. Caruthersville/Steele/Hayti/Cooter/Pemiscot County 5/31/84 & 5/31/99 (573) 333-4125
9. Perryville 5/31/84 & 5/31/99 (573) 547-1097
- \*10. Wellston 5/31/84 & 5/31/99 (314) 615-7663
11. Salem/Licking/Dent County/Houston/Texas County 7/12/84 & 7/12/99 (573) 674-2521
12. Sedalia 7/18/84 & 7/18/99 (660) 827-0884
13. Kennett 9/20/84 & 9/20/99 (573) 888-5828
14. Chillicothe 9/20/84 & 9/20/99 (660) 646-1877
15. Cabool 1/4/85 & 1/4/00 (417) 962-3136
16. Joplin/Webb City 3/20/85 & 3/20/00 (417) 624-0820, ext 510
- \*17. Kansas City 4/25/85 & 4/25/00 (816) 513-2880
18. St. Joseph/Buchanan County 4/25/85 & 4/25/00 (816) 271-4773
19. Hannibal 4/25/85 & 4/25/00 (573) 221-1033
20. Sikeston 4/25/85 & 4/25/00 (573) 471-2780
21. West Plains/Willow Sprgs/Howell Cty 4/25/85 & 4/25/00 (417) 256-4433
22. Malden/Bernie/Campbell/Dexter/Dunklin County/Stoddard County 4/25/85 & 4/25/00 (573) 276-2242
23. Cuba/Steelville/Crawford County 4/25/85 & 4/25/00 (573) 885-4323
24. Pike County/Bowling Green/Louisiana 4/25/85 **EXPIRED**
25. Kirksville 3/10/86 & 3/10/01 (660) 627-1224
26. Carrollton 3/10/86 & 3/10/01 (660) 542-0922
27. Excelsior Springs 3/10/86 & 3/10/01 (816) 630-0756
28. Nevada/Vernon County 3/10/86 (417) 448-2700
29. Poplar Bluff/Butler County 6/23/86 & 6/23/01 (573) 686-8615
30. Milan/Sullivan County 9/15/86 & 9/15/01 (660) 265-3434
31. Cape Girardeau/Cape Girardeau Cnty 12/4/86 & 12/4/01 (573) 334-8326
32. Butler 12/4/86 & 12/4/01 (660) 679-4182
33. New Madrid 3/18/87 & 3/18/02 (573) 748-2866
34. Neosho 11/1/90 (417) 451-1925
35. Shannon County 1/2/91 (573) 226-3478
36. St. Louis Satellite 1/22/91 (314) 622-3400, ext 268
37. Claycomo Satellite 1/22/91 (816) 513-2880
38. California/Moniteau County 3/7/91 (573) 796-2113
39. Rolla 4/5/91 (573) 368-4040
40. Kansas City Satellite #1 (KCI) 8/1/91 (816) 513-2880
41. Doniphan/Naylor/Ripley County 1/21/92 (573) 996-2212
42. Eldon/Miller County 1/21/92 (573) 392-3752
43. Marshall 1/21/92 (660) 886-6889
44. Fredericktown/Ironton/Pilot Knob/Madison County/Iron County 1/21/92 (573) 783-3381
45. Windsor/Henry County/Pettis County 1/21/92 (660) 647-3512
46. Kansas City Satellite #2 (Richards-Gebaur) 1/21/92 (816) 513-2880
47. Buffalo/Dallas County 6/16/92 (417) 345-2632
48. LaBelle/Lewistown/Lewis County 6/16/92 (573) 767-5304
- \*49. Charleston/East Prairie/Mississippi County 6/16/92 (573) 649-3057
50. Versailles/Stover/Laurie/Syracuse/Morgan County 6/16/92 (660) 298-3311
51. Marceline 4/15/93 (660) 376-2000
52. Putnam County 4/15/93 **TERMINATED**
53. Carthage 4/15/93 (417) 358-2373
54. Vandalia 8/5/93 (573) 594-6186
55. Gasconade Valley 8/5/93 (573) 265-2993
56. Mexico 10/27/93 (573) 581-2100
57. Daviess/Gentry/Harrison Counties 10/27/93 (660) 425-3511
58. Aurora 2/22/95 (417) 678-5121
59. Kansas City Federal Enterprise Community 12/21/94 (816) 513-2880
60. St. Louis/Wellston Federal Empowerment Zone 12/21/94 St. Louis (314) 622-3400 ext. 268/ Wellston (314) 385-1015
61. East Prairie Federal Enterprise Community 12/21/94 (573) 649-3057
62. Clinton 1/6/98 (660) 885-6121
63. Independence 6/30/99 (816) 252-5777
64. Ava 3/15/00 (417) 683-5516
65. Independence Satellite 8/21/00 (816) 252-5777
66. Moberly 1/10/01 (660) 263-8811
67. Lamar 5-11-01 (417) 682-3595
68. Camden County 1-15-02 (573) 346-5616
69. Fayette 8-1-02 (660) 248-2390
70. North St. Louis County 9-11-03 (314) 615-7663
71. Wright County 9-15-03 (417) 741-1084

\* Part of zone is in Federal Enterprise Community or Empowerment Zone (See zones 59-61).

# Missouri Enterprise Zones

## Locations



Enterprise zone income tax benefits expire 15 years after the zone's original designation date, but may be extended for another 7 years if the zone is redesignated. Facilities qualifying for the program prior to 1/1/05 may earn credits for a maximum of 10 tax periods during the designated periods, or until the zone credits expire, whichever comes first.



Financial Services Section  
P.O. Box 118  
Jefferson City, Missouri 65102  
Phone: (573) 522-2790  
Fax: (573) 751-8480  
Forms Internet Address: <http://www.ded.mo.gov/business/pdfs/bfcezappinstruct.pdf>

# NEW OR EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE TAX BENEFITS APPLICATION FORMS AND INSTRUCTIONS

**THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW**

<b>SUMMARY: NEW/EXPANDING BUSINESS FACILITY TAX BENEFITS.....</b>	<b>Page 2</b>
<b>SUMMARY: ENTERPRISE ZONE TAX BENEFITS .....</b>	<b>Page 5</b>
ENTERPRISE ZONE LOCATIONS/DESIGNATION DATES/LOCAL PHONE NUMBERS.....	Page 10
ENTERPRISE ZONE INCOME TAX BENEFIT EXPIRATION DATES.....	Page 12
<b>FORM 135 INSTRUCTIONS: REQUIRED INITIAL APPLICATION</b>	
NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:	
APPLICATION FOR INITIALLY CLAIMING TAX BENEFITS.....	Page 14
<b>FORM 135-A INSTRUCTIONS: REQUIRED SUBSEQUENT ANNUAL APPLICATION</b>	
BUSINESS FACILITY NEW/EXPANDED AND ENTERPRISE ZONE:	
APPLICATION FOR SUBSEQUENTLY CLAIMING TAX BENEFITS.....	Page 18
<b>SCHEDULE S, S-1 AND S-2 INSTRUCTIONS: REQUIRED ANNUAL SCHEDULE S</b>	
NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: EMPLOYEES AND	
INVESTMENT CREDITS/INVESTMENT WORKSHEETS.....	Page 22
<b>SCHEDULE M INSTRUCTIONS: REQUIRED ANNUAL SCHEDULE</b>	
NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:	
APPORTIONMENT OF MISSOURI TAXABLE BUSINESS INCOME.....	Page 27
<b>SCHEDULE A INSTRUCTIONS: REQUIRED INITIAL SCHEDULE-EZ ONLY</b>	
ENTERPRISE ZONE: CERTIFICATION OF FACILITY LOCATION.....	Page 28
<b>SCHEDULE B INSTRUCTIONS: OPTIONAL ANNUAL SCHEDULE-EZ ONLY</b>	
ENTERPRISE ZONE: EMPLOYEE TRAINING CREDITS.....	Page 29
<b>SCHEDULE C INSTRUCTIONS: OPTIONAL ANNUAL SCHEDULE-EZ ONLY</b>	
ENTERPRISE ZONE: EMPLOYEE RESIDENT CREDITS.....	Page 30
<b>SCHEDULE D INSTRUCTIONS: OPTIONAL ANNUAL SCHEDULE-EZ ONLY</b>	
ENTERPRISE ZONE: SPECIAL EMPLOYEE CREDITS.....	Page 32
<b>SCHEDULE 230 INSTRUCTIONS: OPTIONAL ONE-TIME SCHEDULE-EZ ONLY</b>	
ENTERPRISE ZONE: REQUEST FOR WAIVER OR REDUCTION OF 30% REQUIREMENT.....	Page 33
<b>BLANK FORMS</b>	

**✓ ALL FORMS MAY BE COPIED AND/OR COMPUTERIZED; HOWEVER ORIGINAL SIGNATURES ARE REQUIRED**

**FORM 135 AND ACCOMPANYING SCHEDULES MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT WITHIN ONE TAX PERIOD AFTER THE DEVELOPMENT OCCURRED TO EARN THE *FIRST-YEAR BENEFITS*.**

**FORM 135-A AND ACCOMPANYING SCHEDULES MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT EACH *SUBSEQUENT YEAR* FOR CREDIT CERTIFICATION TO EARN THE ANNUAL BENEFITS.**

## SUMMARY: NEW/EXPANDING BUSINESS FACILITY TAX BENEFITS

**NOTICE: Effective August 28, 2004, the Business Facility tax benefits program sunsets for facilities which have not filed a preapplication/letter of intent by December 16, 2004, and/or which have not commenced operations or put their development into use by December 31, 2004. Facilities which previously qualified for the program will NOT be affected by the sunset provision.**

### **ELIGIBLE FACILITIES:**

Standard Industrial Classifications (SICs) and North American Industry Classification System (NAICS) codes are assigned to Missouri companies by the Missouri Division of Workforce Development.

- Airports, Flying Fields & Airport Terminal Services, SIC 4581/NAICS 488111, 488119 & 488190 (including Aircraft Maintenance & Repair Services *only*)
- Computer Programming, Data Processing & Other Computer-Related Activities, SIC 737/NAICS (including Computer Equipment *only*) 511210, 516110, 518111, 518112, 518210, 532420, 541511, 541512, 541513, 541519, & 811212
- Farm Implement Dealer Retail Activities, SIC 5999/NAICS 453998
- Insurance Carrier Activities: Life, Accident, Health, Medical, Fire, Marine & Casualty, SICs 631, 632 & 633/NAICS (*excluding* Annuity, Bonding, Fidelity, Surety, Credit, Liability or Other Financial Responsibility Insurance Carriers, & Savings Bank Life Insurance Carriers) 524113, 524114, 524126, 524130 & 525190 (including Workers' Compensation Insurance Funds *only*)
- Interexchange Telecommunications Services, defined in Section 386.020 RSMO
- Manufacturing Activities, SICs 20-39/NAICS Sectors 31-33, 511110, 511120, 511130, 511140, 511191, & 511199
- Mining Activities, SICs 10-14/NAICS Sector 21
- Motor Freight Transportation Terminal Activities, SIC 4231/NAICS 488490
- Office activities limited to headquarters (the administrative management of at least four integrated facilities), telemarketing (outbound marketing calls), insurance companies, passenger transportation ticket systems, or credit card billing/processing centers
- Poultry & Egg Production, SIC 025/NAICS Industry Group 1123
- Rail Transportation Terminal Activities, SIC 4013/ NAICS 488210
- Recycling Activities, SIC 5093/NAICS 423930
- Research & Development Activities (*excluding* Noncommercial Research Organizations), SIC 873/ NAICS 541380, 541710, 541720, 541910, & 541940 (including Veterinary Testing Laboratory *only*)
- Warehousing & Storage for the Public (*excluding* farm product warehousing & storage, miniwarehousing, & warehousing self-storage), SICs 422-423/NAICS Subsector 493
- Water Transportation Terminal Activities, SIC 4491/ NAICS 488310
- Wholesale Trade Activities, SICs 50-51/ NAICS Sector 42

### **APPLICATIONS REQUIRED:**

(1) **Preapplication/Letter of Intent (Form 135.258):** IN ORDER FOR ANY FACILITY TO BE ELIGIBLE TO APPLY FOR THESE CREDITS, A **LETTER OF INTENT/PREAPPLICATION MUST HAVE BEEN POSTMARKED AT LEAST 15 DAYS PRIOR TO THE START OF THE DEVELOPMENT'S OPERATIONS AT THE FACILITY.**

**NOTE: effective 8/28/04, the program sunsets for facilities which have not filed a preapplication by 12/16/04, and/or which have not commenced operations or put their development into use by 12/31/04.**

(2) **Initial Application Year One (Form 135, Schedules S, M & the "Alien" Certification):** THE INITIAL APPLICATION FOR THE FACILITY MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT BEGAN OPERATIONS/WAS PUT INTO USE: **THE**

**INITIAL APPLICATION MUST BE POSTMARKED BY THE ENDING DATE OF THE DEVELOPMENT'S SECOND TAX PERIOD OF OPERATION.**

**(3) Subsequent Applications Years 2-10 (Form 135-A, Schedules S, M & the "Alien" Certification):** A tax credit application must be submitted each tax year to the Department of Economic Development for recalculation of jobs and investment credits at the facility. **THERE IS NOT A DUE DATE FOR SUBSEQUENT APPLICATIONS.**

**QUALIFICATION REQUIREMENTS/ DEFINITIONS:**

**The following minimum new job AND investment qualification requirements must be maintained as an annual average in order to receive state tax credits each tax year of the maximum 10-year period:**

**New Job:** an employee hired to work at the facility full-time, an average of 20 hours per week during the tax year, or if applicable, at least 80% of the season. Leased employees are NOT eligible for the job credit.

**New Investment:** the original cost of the facility's land, buildings, furniture, fixtures, machinery, equipment (excluding inventory) if owned by the taxpayer, or eight times the net annual rental rate if leased.

**NOTE: An Office** (see page 2 definition) with no other **eligible** Missouri facilities, must create and maintain **25 new jobs**, in addition to the investment requirements listed below.

**(1) New Facility** (new to Missouri; off-site expansion of existing Missouri facility)--2 new jobs AND \$100,000 new investment.

**(2) Expanding Facility** (same-site expansion of existing Missouri facility)--2 new jobs AND \$100,000 new investment, or if less than \$100,000, twice the previous investment at the old facility.

**(3) Replacement Facility** (new facility replaces old Missouri facility with same/similar operation, that was previously operated by same/related taxpayer during the prior tax period, which has been closed on/before the end of the tax period when the new facility opened)--2 new jobs AND \$1,000,000 new investment, or if less than \$1 million, the **new investment (the difference between the**

**total new and total old investment)** must be twice the investment at the old facility. **EXAMPLE:** If a company had a total original cost of \$50,000 in use at their old facility, they must have a total original cost of at least \$150,000 in use at their new facility in order to qualify for the credits: the new investment of \$100,000 is double the total old investment.

**(4) Acquisition of Existing Facility** (taxpayer **purchases or leases** a Missouri facility **which was in operation** from another taxpayer)--**acquired jobs and investment do not qualify for credits**; taxpayer must expand facility after acquisition (see Item 2).

**(5) Expansion of Facility Currently OR Previously Earning New/Expanding Business Facility Credits** (same-site expansion of existing Missouri facility which previously earned or was qualified for this credit)--25 new jobs AND \$1,000,000 new investment must be created in (a) years 8, 9, or 10 for facilities **STILL EARNING** this credit; OR (b) after year 10 for facilities **PREVIOUSLY EARNING** this credit, in order to start additional 10-year New/Expanding Business Facility tax credit period.

**(6) Expansion of Facility Previously Earning Enterprise Zone Tax Credits** (same-site expansion of existing Missouri facility which previously earned, or was qualified for the maximum years of enterprise zone credits and **which is eligible for the New/Expanding Business Facility tax credits**)--2 new jobs AND \$100,000 new investment must be created **after last year** of enterprise zone credits in order to start new 10-year New/Expanding Business Facility tax credit period.

**ANNUAL BENEFITS/DEFINITIONS:**

**CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS.**

**TAX CREDITS ARE CLAIMED FOR THE YEAR THEY ARE EARNED AND MAY OFFSET STATE INCOME OR DIRECT PREMIUMS TAX FOR UP TO 10 TAX PERIODS.**

**Tax credits are calculated on the average annual increase or decrease in jobs and investment over the base tax year (tax year prior to qualification).**

**(1) New Company** (taxpayer has no other **eligible** facility(ies) in Missouri)--\$75 per new job AND \$75 per \$100,000 new investment for up to ten tax periods.

(2) **Existing Company** (taxpayer expands on same site, or has other **eligible** existing facility(ies) in Missouri)--\$100 per new job AND \$100 per \$100,000 new investment for up to ten tax periods.

(3) **New Company initially qualifying in DISTRESSED COMMUNITY** (taxpayer has no other **eligible** facility(ies) in Missouri)--\$125 per new job AND \$125 per \$100,000 new investment for up to ten tax periods.

(4) **Existing Company initially qualifying in DISTRESSED COMMUNITY** (taxpayer expands on same site, or has other **eligible** existing facility(ies) in Missouri)--\$150 per new job AND \$150 per \$100,000 new investment for up to ten tax periods.

### **CLAIMING THE CREDITS:**

**NOTE: Sole proprietors, S-corporations, LLCs, Partnerships, etc, may claim the credits on their personal return against business income only.**

Taxpayers will be certified by the Department of Economic Development with two apportionment options. The taxpayer will choose **the greater** of the following percentages which will be shown on the tax credit certification:

#### **Option 1:**

The credits may offset the **income** attributed to the **new portion of the facility**:

The total Missouri taxable business income (or direct premiums), Missouri sources is multiplied times the **average** of two fractions, (1) the **facility's new property to the taxpayer's total Missouri property**, plus (2) the **facility's new payroll to the taxpayer's total Missouri payroll--expansions, replacements, acquisitions, and new facilities with other Missouri facilities *cannot* offset 100% of their total business income.**

The taxpayer multiplies total Missouri taxable business income (or direct premiums), Missouri sources, times the certified **income** percentage, times the tax rate. The resulting number is the amount of tax the certified credit may offset, and is entered on the Missouri Department of Revenue (or Insurance) tax credit form "MO-TC" under "New or Expanded Business Facility Credit."

### **Example: Expanding "C Corporation" with 2 Missouri Facilities:**

Total Taxable Business Income (Missouri Sources):	\$100,000
Certified Income Percentage:	X 45%
Tax Rate (from income tax form):	X 6.25%
<b>Credit May Offset Income Tax Up To:</b>	<b>\$ 2,813</b>

#### **Option 2:**

The credits may offset up to the following percentage of the **taxpayer's** total Missouri taxable business income (or direct premiums) **tax**:

- (a) 100%--NEW FACILITIES WITH NO OTHER MISSOURI FACILITIES
- (b) 50%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES
- (c) 75%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES **QUALIFYING IN A DISTRESSED COMMUNITY**
- (d) 25%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES
- (e) 35%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES **QUALIFYING IN A DISTRESSED COMMUNITY**

### **Example: Expanding "C Corporation" with 2 Missouri Facilities:**

Total Taxable Business Income (Missouri Sources):	\$100,000
Tax Rate (from income tax form):	X 6.25%
Certified Tax Percentage:	X 25%
<b>Credit May Offset Income Tax Up To:</b>	<b>\$ 1,563</b>

# SUMMARY: ENTERPRISE ZONE TAX BENEFITS

**NOTICE: Effective August 28, 2004, the Enterprise Zone income tax program sunsets for facilities which have not filed a preapplication/letter of intent by December 16, 2004, and/or which have not commenced operations or put their development into use by December 31, 2004. Facilities which previously qualified for the income tax program will NOT be affected by the sunset provision, nor will the real property tax abatement be affected.**

**FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN ALL STATE ENTERPRISE ZONES:** Standard Industrial Classifications (SICs) and North American Industry Classification System (NAICS) codes are assigned to Missouri companies by the Missouri Division of Workforce Development.

- Airports, Flying Fields & Airport Terminal Services, SIC 4581/NAICS 488111, 488119, & 488190 (including Aircraft Maintenance & Repair Services *only*)
- Commercial Banks & Savings Institutions, SICs 602 & 603/NAICS 522110 & 522120
- Computer Programming, Data Processing & Other Computer-Related Activities, SIC 737/NAICS (including Computer Equipment *only*) 511210, 516110, 518111, 518112, 518210, 532420, 541511, 541512, 541513, 541519, & 811212
- Employment Agencies, SIC 7361/NAICS 561310 (*excluding* Babysitting Bureaus, & Casting Bureaus for Motion Picture, Television, Theatrical, & Video Employment)
- Farm Implement Dealer Retail Activities, SIC 5999/NAICS 453998
- Health Services, SICs 801-804, 806-807, 8092 & 8093/NAICS Industry Groups 6211-6215, & Subsector 622
- Insurance Carrier Activities: Life, Accident, Health, Medical, Fire, Marine & Casualty, SICs 631, 632 & 633/NAICS (*excluding* Annuity, Bonding, Fidelity, Surety, Credit, Liability or Other Financial Responsibility Insurance Carriers, & Savings Bank Life Insurance Carriers) 524113, 524114, 524126, 524130, & 525190 (including Workers' Compensation Insurance Funds *only*)
- Interexchange Telecommunications Services, defined in Section 386.020 RSMO
- Manufacturing Activities, SICs 20-39/NAICS Sectors 31-33, 511110, 511120, 511130, 511140, 511191, & 511199
- Microfilm Recording & Developing Services (*provided* facility employs 100 employees), SIC 7389/NAICS 518210
- Mining Activities, SICs 10-14/NAICS Sector 21
- Motor Freight Transportation Terminal Activities, SIC 4231/NAICS 488490
- Office Activities limited to headquarters (the administrative management of at least four integrated facilities), telemarketing (outbound marketing calls), insurance companies, passenger transportation ticket systems, or credit card billing/processing centers.
- Photofinishing Laboratory Activities (*provided* facility employs 100 employees), SIC 7384/NAICS 812921
- Poultry & Egg Production, SIC 025/NAICS Industry Group 1123
- Rail Transportation Terminal Activities, SIC 4013/NAICS 488210
- Recycling Activities, SIC 5093/NAICS 423930
- Renting or leasing of residential property *to low and moderate income persons* as defined in federal law 42 USC 5302(a)(20)
- Research & Development Activities (*excluding* Noncommercial Research Organizations), SIC 873/NAICS 541380, 541710, 541720, 541910 & 541940 (including Veterinary Testing Laboratory *only*)



- Warehousing & Storage (*excluding* farm product warehousing & storage, miniwarehousing, & warehousing self-storage), SICs 422-423/NAICS Subsector 493
- Water Transportation Terminal Activities, SIC 4491/NAICS 488310
- Wholesale Trade Activities, SICs 50-51/ NAICS Sector 42

**FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN STATE ENTERPRISE ZONES WHICH ARE LOCATED WITHIN A FEDERAL ENTERPRISE COMMUNITY (St. Louis, Wellston, Kansas City, and East Prairie zones), and the Independence satellite zone:**

- Retail Businesses, SICs 52-59/NAICS Sectors 44-45, & Subsector 722

**FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN THE ST. LOUIS SATELLITE ZONE DESIGNATED 1/22/91:**

- Recreational Activities (*excluding* excursion gambling boats & their docking facilities), SIC 7999/NAICS 713990

**FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN THE EXCELSIOR SPRINGS AND KANSAS CITY ENTERPRISE ZONES:**

- Hotels & Motels, SIC 7011/NAICS Industry Group 7211

***NOTE: Any taxpayer locating, expanding, relocating, or acquiring a facility in an enterprise zone, may elect to forfeit all enterprise zone tax benefits and claim the New/Expanding Business Facility income/direct premiums tax credits for up to 10 tax periods if the facility is also eligible for the New/Expanding Business Facility credits. This election is irreversible.***

**APPLICATIONS REQUIRED FOR STATE BENEFITS:**

1) **Preapplication/Letter of Intent (Form 135.258):** IN ORDER FOR ANY FACILITY TO BE ELIGIBLE TO APPLY FOR THE STATE BENEFITS, A LETTER OF INTENT/PREAPPLICATION MUST HAVE BEEN POSTMARKED AT LEAST 15 DAYS PRIOR TO THE START OF THE DEVELOPMENT'S OPERATIONS AT THE FACILITY.

**NOTE: effective 8/28/04, the income tax program sunsets for facilities which have not filed a preapplication by 12/16/04, and/or which have not commenced operations or put their development into use by 12/31/04.**

(2) **Initial Application Year One (Form 135, Schedules S, M, A & B, C, D if applicable, & the "Alien"**

**Certification):** THE INITIAL APPLICATION FOR THE FACILITY MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT BEGAN OPERATIONS/ WAS PUT INTO USE: **THE INITIAL APPLICATION MUST BE POSTMARKED BY THE ENDING DATE OF THE DEVELOPMENT'S SECOND TAX PERIOD OF OPERATION.**

(3) **Subsequent Applications Year 2 on (Form 135-A, Schedules S, M & B, D, C if applicable, & the "Alien" Certification):** A tax credit application must be submitted each tax year to the Department of Economic Development for recalculation of the facility's state tax benefits. THERE IS NOT A DUE DATE FOR SUBSEQUENT FORMS.

**LENGTH OF STATE INCOME/NET INCOME/ DIRECT PREMIUMS TAX CREDITS:**

The maximum length of time a facility may earn enterprise zone state tax benefits to offset the taxpayer's state income, net income, or direct premiums tax, is 10 years:

(1) **Original Zone Designation:** Enterprise zone state tax benefits expire 15 years after the zone's original designation date; companies will earn credits for up to 10 tax periods or until the zone credits expire, whichever comes first.

(2) **Zone Redesignation:** An enterprise zone's state tax benefits may be redesignated for an additional 7 years after the zone's original expiration date. If a facility currently earning the credits is in a zone which has reached the 15-year expiration date, but which has been redesignated, the facility may continue to earn credits until its 10th tax-credit year, or until the credits expire 7 years after the redesignation date, whichever comes first. A facility which initially qualifies in the redesignated area may earn credits for up to 7 years, or until the credits expire 7 years after the redesignation date, whichever comes first.

**QUALIFICATION REQUIREMENTS/DEFINITIONS FOR STATE BENEFITS:**

The following minimum new **job** AND **investment** qualification requirements must be maintained as an annual average in order to receive **state** tax benefits each tax year of the maximum 10-year period:

**New Job:** an employee hired to work at the facility full-time, an average of 20 hours per week during the tax year, or if applicable, at least 80% of the season. Leased employees are NOT eligible for the job credit.

**New Investment:** the original cost of the facility's land, buildings, furniture, fixtures, machinery, equipment (excluding inventory) if owned by the taxpayer, or eight times the net annual rental rate if leased.

(1) **New Facility** (new to Missouri; off-site expansion of existing Missouri facility)--2 new jobs AND \$100,000 new investment.

(2) **Expanding Facility** (same-site expansion of existing Missouri facility)--2 new jobs AND \$100,000 new investment, or if less than \$100,000, 25% more than the previous investment at the old facility.

(3) **Replacement Facility** (new facility replaces old Missouri facility with same/similar operation, that was previously operated by same/related taxpayer during the prior tax period, which has been closed on/before the end of the tax period when the new facility opened)--2 new jobs AND \$1,000,000 new investment, or if less than \$1 million, the **new investment (the difference between the total new and total old investment)** must be twice the investment at the old facility. **EXAMPLE:** If a company had a total original cost of \$50,000 in use at their old facility, they must have a total original cost of at least \$150,000 in use at their new facility in order to qualify for the credits: the new investment of \$100,000 is double the total old investment.

(4) **Acquisition of Existing Facility** (taxpayer **purchases or leases** a Missouri facility **which was in operation** from another taxpayer)--**acquired jobs and investment do not qualify for credits**; taxpayer must expand after acquisition (see Item 2).

(5) **Expansion of Facility Currently Earning Enterprise Zone State Tax Benefits** (same-site expansion of existing Missouri facility which previously qualified for, and is still earning the benefits)--increased jobs and investment credits are added to current tax credits for remaining tax years the benefits can be earned; **no new tax credit period is started.**

(6) **Expansion of Facility Previously Earning Enterprise Zone State Tax Benefits** (same-site expansion of existing Missouri facility which previously earned, or was qualified for the maximum years of enterprise zone state tax benefits and **which is eligible for New/Expanding Business Facility tax credits**)--2 new jobs AND \$100,000 new investment must be created **after last year** of enterprise zone credits in order to start new 10-year New/Expanding Business Facility tax credits.

#### **ANNUAL BENEFITS/DEFINITIONS:**

#### **BENEFITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS.**

#### **STATE TAX BENEFITS ARE CLAIMED FOR THE YEAR THEY ARE EARNED AND MAY OFFSET STATE INCOME, NET PREMIUM OR DIRECT PREMIUMS TAX FOR UP TO 10 TAX PERIODS.**

(1) **New Job Tax Credit** (employee must be hired to work at the facility full-time, an average of 20 hours per week, or 80% of a facility's season if applicable): \$400 per new job for up to 10 tax periods. **NOTE:** Credits are calculated on the average annual increase or decrease in jobs over the base tax year (tax year prior to qualification). Leased employees are not eligible for the job credit.

(2) **Training Tax Credit** (facility employee is resident or "difficult to employ"): 80% of costs over \$400, up to a maximum of \$400 per employee.

(3) **Resident Tax Credit** (facility employee is resident of ANY MISSOURI enterprise zone): up to \$400 per year, based on number of days employee is resident; available for up to 10 tax periods.

(4) **Special Employee Tax Credit** (employee is either "difficult to employ": unemployed at least 3 months prior to being hired at the facility; or is eligible for the Missouri "General Relief" program, or "Temporary Assistance" program (formerly Aid to Families with Dependent Children): up to \$400 per year, based on number of days special employee remains employed; available for up to 10 tax periods.

**IF 30% (15% for motorcycle manufacturers--SIC 3751) OF NEW EMPLOYEES ARE EITHER RESIDENTS OR "SPECIAL" EMPLOYEES FOR AT LEAST 1 MONTH DURING THE TAX PERIOD** (see definitions above in Items 3 and 4):

(5) **50% Enterprise Zone Income Exemption** (available only to taxpayers subject to Missouri personal or corporate income tax): Total Missouri taxable business income, Missouri sources, is multiplied times the ratio of the **facility's new payroll** to the **taxpayer's total Missouri payroll** times 50% exemption; available for up to 10 tax periods.

(6) **Investment Tax Credit** (based on original cost or 8 times annual rental rate of property): 10% of 1st \$10,000, 5% of next \$90,000, and 2% of excess over \$100,000; available for up to 10 tax periods. **NOTE:** Credits are calculated on the average annual increase or decrease in

investment over the base tax year (tax year prior to qualification).

(7) **Refund of Unused Income Tax Credits** (available only to taxpayers who are subject to Missouri personal or corporate income tax) **who establish NEW facilities:**

- (a) **Original zone:** A taxpayer locating a **new** facility in an original zone is eligible to earn refunds during the first two years of operation only. Year one's refund may be equal to 50% of the facility's unused tax credits earned during the first tax period of operation, not to exceed \$50,000, payable after the facility's third tax period of operation. Year two's refund may be equal to 25% of the unused tax credits earned during the facility's second tax period, not to exceed \$25,000, payable after the facility's fourth tax period.
- (b) **Redesignated zone:** A taxpayer locating a **new** facility in a redesignated zone is eligible to earn a refund during the first year of operation only. The refund is equal to 25% of the unused tax credits earned during the facility's first tax period of operation, not to exceed \$25,000, payable after the facility's third tax period of operation.

**NOTE:** Refunds may be claimed only after filing the 3rd- or 4th-year tax credit application, OR if taxpayer has no Missouri taxable business income for years 3 or 4, by contacting the Department of Economic Development's Incentives Section for instructions. The refund is then claimed on the Department of Revenue income tax credit form "MO-TC" under "Enterprise Zone Credit."

(8) **Improved Real Property Tax Abatement** (local incentive):

- (a) **Mandated Abatement:** Improvements made within an enterprise zone to real property used for manufacturing, assembling, fabricating, processing, mining, warehousing or distributing properties **must** be abated at least 50% for at least 10 years (up to a maximum of 25 years).
- (b) **Optional Abatement:** Improvements made within an enterprise zone to real property used for activities other than manufacturing, assembling, fabricating, processing, mining, warehousing or distribution, **may** be abated 0-100% for 0-25 years if a minimum of 50 new jobs averaging 35 hours per week are created and maintained at the enterprise zone facility.

### **CLAIMING THE INCOME EXEMPTION & TAX CREDITS:**

**NOTE: Sole proprietors, S-corporations, LLCs, Partnerships, etc, may claim the credits on their personal tax return against business income only. Taxpayers will be certified by the Department of Economic Development with the credit amounts, an income exemption percentage, and two apportionment percentages:**

(1) **INCOME EXEMPTION** (available only to taxpayers subject to Missouri personal or corporate income tax): The taxpayer multiplies total Missouri taxable business income, Missouri sources, times the certified **exemption** percentage, times 50%. The resulting number is entered on the Missouri Department of Revenue income tax return under "Enterprise Zone Income Modification."

(2) **STATE TAX CREDITS:** Taxpayers will choose **the greater** of the following apportionment options which will be shown on the tax credit certification:

#### **Option 1:**

The credits may offset the **income** attributed to the **new portion of the facility**:

The total Missouri taxable business income (or net income or direct premiums), Missouri sources, is multiplied times the **average** of two fractions, (1) the **facility's new property to the taxpayer's total Missouri property**, plus (2) the **facility's new payroll to the taxpayer's total Missouri payroll--expansions, replacements, acquisitions, and new facilities with other Missouri facilities cannot offset 100% of their total business income**).

The taxpayer multiplies total Missouri taxable business income (or net income, or direct premiums), Missouri sources, times the certified **income** percentage, times the tax rate. The resulting number is the amount of tax the certified credit may offset, and is entered on the Missouri Department of Revenue (or Insurance) tax credit form "MO-TC":

**Example: Expanding "C Corporation" with 2 Missouri Facilities:**

Taxable Business Income (Missouri Sources):	\$100,000
DED Certified Exemption Percentage:	X 60%
Income Exemption @ 50%:	\$ 30,000
Remaining Taxable Income:	\$ 70,000
DED Certified Income Percentage:	X 45%

Tax Rate (from income tax form):	X 6.25%
<b>Credit May Offset Income Tax Up To:</b>	<b>\$ 1,969</b>

**Option 2:**

The credits may offset up to the following percentage of the taxpayer's **total Missouri taxable business income, net income, or direct premiums tax:**

- (a) 100%--NEW FACILITIES WITH NO OTHER MISSOURI FACILITIES
- (b) 50%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES
- (c) 25%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES

**Example: Expanding “C Corporation” with 2 Missouri Facilities:**

Taxable Business Income (Missouri Sources):	\$100,000
DED Certified Exemption Percentage:	X 60%
Income Exemption @ 50%:	\$ 30,000
Remaining Taxable Income:	\$ 70,000
Tax Rate (from income tax form):	X 6.25%
DED Certified Tax Percentage:	X 25%
<b>Credit May Offset Income Tax Up To:</b>	<b>\$ 1,094</b>

INSERT EZ MAP pdf)

INSERT EZ MAP LIST (PDF)

## MISSOURI ENTERPRISE ZONES: INCOME TAX BENEFIT EXPIRATION DATES

1. ST. LOUIS MIDTOWN ENTERPRISE ZONE	Expiration Date: 8/30/98 & 8/30/05
2. MACON/MACON COUNTY/CALLAO/BEVIER ENTERPRISE ZONE	Expiration Date: 12/31/2015*
3. WASHINGTON COUNTY/ST FRANCOIS COUNTY/POTOSI/PARK HILLS	Expiration Date: 8/30/98 & 8/30/05
4. WAYNE COUNTY/GREENVILLE/PIEDMONT ENTERPRISE ZONE	Expiration Date: 1/4/99 & 1/4/06
5. BROOKFIELD ENTERPRISE ZONE	Expiration Date: 12/31/2015*
6. TRENTON ENTERPRISE ZONE	Expiration Date: 2/28/99 & 2/28/06
7. SPRINGFIELD ENTERPRISE ZONE	Expiration Date: 5/10/99 & 5/10/06
8. PEMISCOT COUNTY/CARUTHERSVILLE/STEELE/HAYTI/COOTER	Expiration Date: 5/30/99 & 5/30/06
9. PERRYVILLE ENTERPRISE ZONE	Expiration Date: 5/30/99 & 5/30/06
10. WELLSTON ENTERPRISE ZONE	Expiration Date: 5/30/99 & 5/30/06
11. DENT COUNTY/TEXAS COUNTY/SALEM/LICKING/HOUSTON	Expiration Date: 7/11/99 & 7/11/06
12. SEDALIA ENTERPRISE ZONE	Expiration Date: 7/17/99 & 7/17/06
13. KENNETT ENTERPRISE ZONE	Expiration Date: 9/19/99 & 9/19/06
14. CHILLICOTHE ENTERPRISE ZONE	Expiration Date: 9/19/99 & 9/19/06
15. CABOOL ENTERPRISE ZONE	Expiration Date: 1/3/00 & 1/3/07
16. JOPLIN AREA/WEBB CITY ENTERPRISE ZONE	Expiration Date: 3/19/00 & 3/19/07
17. KANSAS CITY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
18. ST JOSEPH/BUCHANAN COUNTY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
19. HANNIBAL ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
20. SIKESTON ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
21. HOWELL COUNTY/WEST PLAINS/WILLOW SPRINGS	Expiration Date: 4/24/00 & 4/24/07
22. DUNKLIN CO/STODDARD CO/MALDEN/BERNIE/CAMPBELL/DEXTER	Expiration Date: 4/24/00 & 4/24/07
23. CUBA/STEELVILLE/CRAWFORD COUNTY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
24. PIKE COUNTY ENTERPRISE ZONE	<b>EXPIRED</b>
25. KIRKSVILLE ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
26. CARROLLTON ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
27. EXCELSIOR SPRINGS ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
28. NEVADA/VERNON COUNTY ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
29. POPLAR BLUFF/BUTLER COUNTY ENTERPRISE ZONE	Expiration Date: 6/22/01 & 6/22/08
30. MILAN/SULLIVAN COUNTY ENTERPRISE ZONE	Expiration Date: 9/14/01 & 9/14/08
31. CAPE GIRARDEAU/CAPE GIRARDEAU COUNTY ENTERPRISE ZONE	Expiration Date: 12/3/01 & 12/3/08
32. BUTLER ENTERPRISE ZONE	Expiration Date: 12/3/01 & 12/3/08
33. NEW MADRID ENTERPRISE ZONE	Expiration Date: 3/17/02 & 3/17/09
34. NEOSHO ENTERPRISE ZONE	Expiration Date: 10/31/05



35. SHANNON COUNTY ENTERPRISE ZONE	Expiration Date: 1/1/06
36. ST LOUIS SATELLITE ENTERPRISE ZONE	Expiration Date: 1/21/06
37. CLAYCOMO SATELLITE ENTERPRISE ZONE	Expiration Date: 1/21/06
38. CALIFORNIA ENTERPRISE ZONE	Expiration Date: 3/6/06
39. ROLLA ENTERPRISE ZONE	Expiration Date: 4/4/06
40. KANSAS CITY SATELLITE ENTERPRISE ZONE #1 (KCI)	Expiration Date: 7/31/06
41. RIPLEY COUNTY ENTERPRISE ZONE	Expiration Date: 1/20/07
42. MILLER COUNTY ENTERPRISE ZONE	Expiration Date: 1/20/07
43. MARSHALL ENTERPRISE ZONE	Expiration Date: 1/20/07
44. MADISON CO/IRON CO/FREDERICKTOWN/IRONTON/PILOT KNOB	Expiration Date: 1/20/07
45. WINDSOR/HENRY COUNTY/PETTIS COUNTY	Expiration Date: 1/20/07
46. KANSAS CITY SATELLITE ZONE #2 (Richard Gebaur)	Expiration Date: 1/20/07
47. DALLAS COUNTY/BUFFALO ENTERPRISE ZONE	Expiration Date: 6/15/07
48. LEWIS COUNTY ENTERPRISE ZONE	Expiration Date: 6/15/07
49. MISSISSIPPI COUNTY ENTERPRISE ZONE	Expiration Date: 6/15/07
50. MORGAN COUNTY ENTERPRISE ZONE	Expiration Date: 6/15/07
51. MARCELINE ENTERPRISE ZONE	Expiration Date: 4/14/08
52. PUTNAM COUNTY ENTERPRISE ZONE	<b>TERMINATED</b> Expiration Date: <b>5/16/00</b>
53. CARTHAGE ENTERPRISE ZONE	Expiration Date: 4/14/08
54. VANDALIA ENTERPRISE ZONE	Expiration Date: 8/4/08
55. GASCONADE VALLEY ENTERPRISE ZONE	Expiration Date: 8/4/08
56. MEXICO ENTERPRISE ZONE	Expiration Date: 10/26/08
57. DAVIESS/GENTRY/HARRISON COUNTIES ENTERPRISE ZONE	Expiration Date: 10/26/08
58. AURORA ENTERPRISE ZONE	Expiration Date: 2/21/10
59. KANSAS CITY FEDERAL ENTERPRISE COMMUNITY	Expiration Date: 12/20/09
60. ST. LOUIS/WELLSTON FEDERAL ENTERPRISE COMMUNITY	Expiration Date: 12/20/09
61. EAST PRAIRIE FEDERAL ENTERPRISE COMMUNITY	Expiration Date: 12/20/09
62. CLINTON ENTERPRISE ZONE	Expiration Date: 1/5/13
63. INDEPENDENCE ENTERPRISE ZONE	Expiration Date: 6/30/14
64. AVA ENTERPRISE ZONE	Expiration Date: 3/14/15
65. INDEPENDENCE SATELLITE ENTERPRISE ZONE	Expiration Date: 8/20/15
66. MOBERLY ENTERPRISE ZONE	Expiration Date: 1/9/16
67. LAMAR ENTERPRISE ZONE	Expiration Date: 5/10/16
68. CAMDEN COUNTY ENTERPRISE ZONE	Expiration Date: 1/14/17
69. FAYETTE ENTERPRISE ZONE	Expiration Date: 7/31/17
70. NORTH ST. LOUIS COUNTY ENTERPRISE ZONE	Expiration Date: 9/10/18
71. WRIGHT COUNTY ENTERPRISE ZONE	Expiration Date: 9/14/18

\* Senate Bill 1155 (2004)

**THESE INSTRUCTIONS ARE FOR  
GUIDANCE ONLY AND DO NOT STATE  
THE COMPLETE LAW.**

**FORM 135 INSTRUCTIONS  
NEW/EXPANDED BUSINESS FACILITY AND  
ENTERPRISE ZONE:  
APPLICATION FOR INITIALLY CLAIMING TAX  
BENEFITS**

**NOTE:** THIS APPLICATION MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT OCCURRED.

THIS FORM MUST BE COMPLETED BY TAXPAYERS INITIALLY CLAIMING EITHER NEW/EXPANDED BUSINESS FACILITY OR ENTERPRISE ZONE TAX **INCOME TAX** BENEFITS.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM, AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

**TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. A separate application must be filed for each tax period. **DO NOT FILE BEFORE THE END OF THE FIRST TAX PERIOD. The tax credits are claimed for the year they are earned.**

**NAME AND ADDRESS OF FACILITY**

Enter the name of the new or expanded facility. The address must be the Missouri location where the development occurred. P.O. BOXES OR DRAWER NUMBERS ALONE WILL NOT BE ACCEPTED. **DO NOT COMBINE FACILITIES. EACH FACILITY MUST BE FILED SEPARATELY.**

**CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON THIS APPLICATION.**

**IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Identification (FEIN) number, the TAXPAYER'S FEIN number **ONLY IF DIFFERENT**, and the FACILITY'S Missouri Tax Identification Number.

**NOTE:** IF THE RETURN IS FILED UNDER ANOTHER FEIN NUMBER AND NAME, ATTACH THE OTHER NAME(S) AND FEIN NUMBER(S).

**ENTERPRISE ZONE LOCATION**

**(Item 1)** - If the facility's address above is within one of Missouri's designated enterprise zones, check Item (1) "yes," and attach Schedule A. If the facility **IS** in an enterprise zone, answer all questions on this form **EXCEPT** Items (19) through (20a). If the facility **IS NOT** in an enterprise zone, answer all questions on this form **EXCEPT** Items (16) through (18).

**(Item 1a)** – If this facility is applying for, or is currently utilizing any other state or federal program(s), list those programs in this space.

**MAILING ADDRESS**

**(Item 2)** - If the taxpayer wants the Certificate of Eligibility, as well as any correspondence regarding these benefits to be mailed to a person and/or address **OTHER** than the facility address provided above, enter the **OTHER** name and address in this space.

**(Item 2a)** – Enter the name and address of the taxpayer's business headquarters if different from above.

**PERSON COMPLETING APPLICATION**

**(Item 3)** - Enter the name, address and telephone number of the person who completed this application and **WHO CAN ANSWER DETAILED QUESTIONS ABOUT THIS APPLICATION**. This person will receive copies of all correspondence, including the Certification of Eligibility.

**BUSINESS ENTITY**

**(Item 4)** - Check the box which describes this business entity **FOR TAX PURPOSES**. If the taxpayer is a fiduciary, individual proprietorship, partnership, s-corporation, LLP, etc., the certified tax benefits will be apportioned among the beneficiaries, owners, partners or shareholders in the same proportion as their share of ownership **ON THE LAST DAY OF THE TAX PERIOD**.

**LIST THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER ON THE LAST DAY OF THE TAX PERIOD.**

**(Item 4i)** – Check the box which best represents the taxpayer's total annual Missouri sales revenues or receipts for the tax year for which these benefits are being claimed.

**(Item 4j)** – Enter the taxpayer's total Missouri employment for the tax year for which these benefits are being claimed.

**BUSINESS ACTIVITY**

**(Item 5)** - Describe the commercial operations being conducted at this new or expanded facility. BE SPECIFIC, e.g. manufacturer of women's apparel. If you know the Standard Industrial Classification (SIC) or NAICS code for this facility, enter the classification numbers in (5a).

**NAICS** – North American Industry Classification System.

The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States.

NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:

- Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or
- Has an employee in some portion of a day in each of 20 different weeks, or
- Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or
- Acquires and continues without interruption substantially all the business of a liable employer.

**NOTE: At least 50% or more of the facility's activities must be eligible for these credits.** If the taxpayer conducts multiple business activities at this facility, and less than 50% of these activities are NOT ELIGIBLE for these credits (see lists of eligible facilities pages 2, 5 & 6), EACH ACTIVITY MUST BE APPORTIONED. *On a separate sheet of paper attached to this application,* indicate the total square feet at this facility and the total square feet utilized by the **eligible** activity(ies); and/or the total number of persons employed at the facility and the total number employed in the **eligible** activity(ies); and/or the total sales or investment attributed to or employed in the facility and the proportionate share of the **eligible** activity(ies); and/or any other indicator which the taxpayer believes accurately represents or describes the proportioned share of the **eligible** facility activity.

## DEVELOPMENT DESCRIPTION

**(Item 6)** - Check ONE box which describes the type of development which occurred at this facility.

**(Item 7)** - Describe the development. For example: On October 5, 2004 we closed our Eldon facility outside the enterprise zone (which we owned), and moved into a rental building within the Eldon zone where we purchased more equipment and hired more people.

## RENT/LEASE

**(Item 8)** - If this new or expanded facility is being leased or rented, check Item (8) "yes." Enter the date the rental or lease started on Line (8a) and the net MONTHLY rental/lease rate for the TAX PERIOD BEING CLAIMED on Line (8b). Enter the net MONTHLY rental/lease rate for the PREVIOUS TAX PERIOD on Line (8c) if applicable. The term "net monthly rental/lease rate," means the monthly rental/lease rate paid by the taxpayer for REAL and TANGIBLE PERSONAL property **IN USE** at this facility (land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES) less any monthly rental/lease rates received by the taxpayer from subrentals or subleases.

If the facility you now occupy was occupied by ANOTHER TAXPAYER IMMEDIATELY BEFORE the commencement of the lease, check Item (8d) "yes," and describe the previous operation AND WHY IT CEASED OPERATIONS AT THIS LOCATION on Line (8e). If the facility was closed immediately before the lease started, enter the period of time the facility was closed on Line (8f).

## ACQUISITION

**(Item 9)** - If this new or expanded facility was purchased or otherwise acquired from another taxpayer, check Item (9) "yes." Enter the date title to the property was transferred to you on Line (9a), and the amount paid for real and tangible personal property (not inventory) on Line (9b).

If the facility was occupied by ANOTHER TAXPAYER IMMEDIATELY BEFORE the date title to the property was transferred to you, check Item (9c) "yes," and describe the previous operation AND WHY IT CEASED OPERATIONS AT THIS LOCATION on Line (9d). If the facility was closed immediately before the title was transferred, enter the period of time the facility was closed on Line (9e).

## REPLACEMENT

**(Item 10)** - If the TAXPAYER claiming these tax benefits or a RELATED TAXPAYER closed a facility IN MISSOURI as a result of opening this facility, check Item (10) "yes," and explain what occurred on Line (10a), e.g. "I previously operated a manufacturing facility in St. Louis,

and closed and moved the manufacturing operation to Perryville on October 5, 2004."

Enter the date the former facility closed on Line (10b).

**"Related taxpayer"** means a corporation, partnership, trust, association or individual in control of, or controlled by the taxpayer. "In control of," or "controlled by," means **50% or more of ownership**.

Enter the total amount of investment IN USE at the former facility at the time it closed on Line (10b). If the former facility was rented/leased, INCLUDE 8 TIMES THE ANNUAL (12-month) RENTAL RATE, AS WELL AS THE ORIGINAL COST OF PROPERTY IN USE AT THE FACILITY.

#### **CLOSED/FORMER FACILITY**

**(Item 11)** - If the TAXPAYER or RELATED TAXPAYER operated the former facility at any time during the tax year immediately before the tax year business operations commenced at this facility, check Item (11) "yes." Refer to Item (13) for date business operations commenced.

#### **USAGE**

**(Item 12)** - If the operations being conducted at this facility are substantially similar to those operations previously conducted at the former facility, check Item (12) "yes." If "no," describe the former operations on Line (12a).

#### **COMMENCEMENT: LAST POSSIBLE DATE IS DECEMBER 31, 2004**

**(Item 13)** - Enter the date when the NEW development was **PUT INTO USE** ("COMMENCEMENT OF COMMERCIAL OPERATIONS"). THIS DATE MUST BE **NO LATER THAN 12/31/2004**, and must be during the FIRST TAX PERIOD this new or expanded portion of this facility was FIRST PUT INTO USE by the taxpayer claiming these tax benefits.

EXAMPLE: a NEW manufacturer should enter the date when the facility was either first capable of being used, or when the facility first produced its goods for sale. An EXPANDING facility should enter the date the

EXPANDED PORTION of this facility, e.g. a new piece of machinery, is put into use.

#### **MULTIPLE BUSINESSES**

**(Item 14)** - If the taxpayer claiming these tax benefits had interest in any other business(es) in Missouri (besides the business that has established this new or expanded facility) AT ANY TIME DURING THIS TAX PERIOD, for which a SINGLE MISSOURI TAX RETURN IS FILED, check Item (14) "yes."

**(Item 14a)** - List (or attach) the NAMES and FEIN NUMBERS of these other businesses in Item (14a).

#### **MULTIPLE FACILITIES**

**(Item 15)** - If the taxpayer claiming these tax benefits operated any other facility(ies) in Missouri (besides this facility) AT ANY TIME DURING THIS TAX PERIOD, for which ONE MISSOURI RETURN IS FILED, check Item (15) "yes."

**(Item 15a)** - List (or attach) the NAMES and ADDRESSES of these other facilities in Item (15a).

***ITEMS 16 THROUGH 19 ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE 16-19 IF THIS FACILITY IS OUTSIDE AN ENTERPRISE ZONE.***

#### **TRAINING**

**(Item 16)** - If the taxpayer incurred costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and if the trainees were either residents of a Missouri enterprise zone or "difficult to employ" (unemployed at least 3 months prior to being hired for this facility's new development), check Item (16) "yes" AND COMPLETE SCHEDULE B.

**NOTE:** Training credits may be earned even if government funds have been used in the training program, BUT ONLY IF THE EMPLOYER'S ACTUAL COSTS were over \$400 per employee. The credit per employee is equal to 80% OF COSTS OVER \$400, UP TO A MAXIMUM OF \$400 PER EMPLOYEE. (See Schedule B instructions.)

#### **ZONE RESIDENTS**

**(Item 17)** - If the taxpayer claiming these tax benefits employed persons AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and IF THESE EMPLOYEES LIVED WITHIN ANY

MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD, check Item (17) "yes" AND COMPLETE SCHEDULE(s) C. All addresses must be verified by each local enterprise zone representative (see instructions, pages 30-32).

**NOTE:** Resident employees may have been hired at any time (they may be long-term employees of this enterprise zone facility).

#### **SPECIAL EMPLOYEES**

**(Item 18)** - If the taxpayer claiming these tax benefits hired persons at this enterprise zone facility, who at the time they were hired, met the criteria listed below, AND WHO WERE STILL EMPLOYED AT THIS FACILITY DURING THIS TAX PERIOD, check Item (18) "yes" AND COMPLETE SCHEDULE D.

Special Employee Criteria: the employee must be either 1) "difficult to employ"--unemployed at least 3 months prior to being hired for the new or expanded portion of this facility; OR 2) ELIGIBLE for Temporary Assistance (formerly AFDC) OR the General Relief program.

**NOTE: Special employees MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT (OR LATER).**

**NEW/EXPANDED BUSINESS FACILITY OPTION (Item 19)** - If the taxpayer elects to claim the new or expanded business facility tax benefits in lieu of the enterprise zone tax benefits, check Item (19) "yes." (See "NOTE" page 6.) **This election is irreversible.**

**ITEMS 20 THROUGH 21a ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING THE NEW OR EXPANDED BUSINESS FACILITY TAX BENEFITS. DO NOT COMPLETE 20-21a IF THIS FACILITY IS INSIDE AN ENTERPRISE ZONE.**

#### **EXISTING BUSINESS**

**(Item 20)** - If THIS TAXPAYER operated any other Missouri facility(ies) besides this new or expanded facility at the time of its commencement, or immediately before, check Item (20) "yes." For instance, if this taxpayer operated a second facility located at another site in Missouri, check "yes."

If "yes," describe the commercial operations conducted at this (these) other Missouri facility(ies) in (20a). BE SPECIFIC, e.g. "one-person sales office leased in Missouri City during 2004 to sell taxpayer's manufactured

women's clothing statewide. If you know the Standard Industrial Classification (SIC) or the NAICS for the other facility(ies), enter the numbers in (20b).

#### **CREDIT DEFERRAL (ENTERPRISE ZONE FACILITIES ARE NOT ELIGIBLE)**

**(Item 21)** - If you wish to defer the commencement of the ten-year period when the new/expanded business facility tax credits can be claimed for up to three additional tax years, check Item (21) "yes" and enter the tax year to which these benefits are to be deferred in Item (21a). Year one of the credit will be the year indicated (the 10-year credit period will begin that year).

THE CREDITS MAY NOT BE DEFERRED FOR MORE THAN THREE ADDITIONAL TAX PERIODS AFTER THE TAX PERIOD WHEN THE DEVELOPMENT OCCURRED. ONCE THE DEFERRAL HAS BEEN MADE, THE DATE MAY NOT BE AMENDED.

## **NOTICE**

The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:

- Processing tax credit applications;
- Annual reporting requirements; and,
- Penalty provisions.

#### **CHANGES IN PROCESSING OF TAX CREDITS (SECTION 135.815, RSMo)**

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, the DED will contact the Departments of Revenue and Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

#### **REPORTING REQUIREMENTS (SECTION 135.805, RSMo)**

Certain tax credit recipients are required to annually report information pertaining to the project that received the tax credits to the DED. The statute requires that a full year pass after the issuance of the tax credits before the reporting requirements must be met. The earliest date that reporting may be required is June 30, 2006.

The Business Recruitment category of tax credits, which includes the New or Expanded Business Facility and Enterprise Zone Tax Credit programs, requires recipients

to annually report for three (3) years following the date of issuance of the tax credits to the DED the following information:

- Category of business by size
- Address of the business headquarters
- Addresses of all offices located within this state
- Number of employees at the time of the annual update
- Updated estimate of the number of employees projected to increase as a result of the completion of the project
- The estimated or actual project cost.

#### **PENALTY PROVISIONS (SECTION 135.810, RSMo)**

Failure to meet the annual reporting requirements or fraud in the application process if determined by a court, such person or entity shall be subject to penalties.

If the annual report is ninety (90) days past due, the DED shall send notice by registered mail to the last known address of the person or entity who is required to complete the annual report. The notice shall inform the person or entity of the past-due report and the pending penalties and their respective deadlines.

If the annual report is six (6) months past due, the DED shall notify the Department of Revenue that the taxpayer is subject to penalties because of failure to report.

Such penalties include the following:

- Failure to report for six (6) months but less than one year shall equal a penalty of two percent (2%) of the value of the tax credits issued for each month of the delinquency.
  - EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2007. The recipient is nine (9) months delinquent and the penalty would equal 2% multiplied by \$10,000 for nine (9) months or \$1800.
- Failure to report for more than one (1) year shall equal a penalty of ten percent (10%) of the value of the credits issued for each month of the delinquency, not to exceed one hundred percent (100%) of the tax credit value.
  - EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2008. The recipient is twenty-one (21) months delinquent and the penalty

would equal 10% multiplied by \$10,000 for twenty-one (21) months or \$21,000, however, the statute limits the penalty to the amount of the tax credits, therefore, the penalty would be \$10,000.

The taxpayer shall be liable for any penalties as of December 31 of any tax year and the liability shall be due as of the filing date of the taxpayer's next income tax return.

If the taxpayer is not required to file an income tax return, the taxpayer's liability for penalties shall be due as of April 15<sup>th</sup> of each year.

The Director of the Department of Revenue shall offset any tax credits claimed on a filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed.

Any nonpayment of liability for penalties shall be subject to the same provisions of law as a liability for unpaid income taxes, including but not limited to, interest and penalty provisions.

Penalties shall remain the obligation of the person or entity obligated to complete the annual report without regard to any transfer of the credits.

#### **CLOSED RECORDS (SECTIONS 610.255 AND 620.014, RSMo)**

Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that "relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business" or as also allowed by law.

#### **CERTIFICATION**

An unsigned application is invalid. The taxpayer claiming these tax benefits or his authorized representative must sign and date the certification in the presence of a Notary Public.

**FORM 135-A INSTRUCTIONS  
NEW/EXPANDED BUSINESS FACILITY AND  
ENTERPRISE ZONE:  
APPLICATION FOR SUBSEQUENTLY CLAIMING  
TAX BENEFITS**

**NOTE:** THIS FORM IS NOT COMPLETED FOR THE FIRST/INITIAL TAX PERIOD. THIS FORM MUST BE COMPLETED ONLY BY TAXPAYERS SUBSEQUENTLY CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE **INCOME TAX** BENEFITS. IT MUST BE COMPLETED EACH YEAR THE BENEFITS ARE CLAIMED AFTER THE FIRST YEAR. THERE IS NO DEADLINE FOR FILING SUBSEQUENT APPLICATIONS.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

#### **TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. A separate application must be filed for each tax period. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. **The tax credits are claimed for the year they are earned.**

#### **NAME AND ADDRESS**

Enter the name of the new or expanded facility. The address must be the Missouri location where the development occurred. P.O. BOXES OR DRAWER NUMBERS ALONE WILL NOT BE ACCEPTED. **DO NOT COMBINE FACILITIES. EACH FACILITY MUST BE FILED SEPARATELY.**

***CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON FORM 135.***

#### **IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

**NOTE:** IF THE RETURN IS FILED UNDER ANOTHER FEIN NUMBER AND NAME, ATTACH THE OTHER NAME(S) AND FEIN NUMBER(S).

#### **ENTERPRISE ZONE LOCATION**

**(Item 1)** - If the facility's address above is within one of Missouri's designated enterprise zones, check Item (1) "yes." If the facility IS in an enterprise zone, answer all questions on this form. If the facility IS NOT in an enterprise zone, answer all questions on this form EXCEPT Items (10) through (12).

**(Item 1a)** – If this facility is applying for, or is currently utilizing any other state or federal program(s), list those programs in this space.

#### **MAILING ADDRESS**

**(Item 2)** - If the taxpayer wants the Certificate of Eligibility, as well as any correspondence regarding these benefits to be mailed to a person and/or address OTHER than the facility's address provided above, enter the OTHER name and address in this space.

**(Item 2a)** – Enter the name and address of the taxpayer's business headquarters if different from above.

#### **PERSON COMPLETING APPLICATION**

**(Item 3)** - Enter the name, address and telephone number of the person who completed this application and WHO CAN ANSWER DETAILED QUESTIONS ABOUT THIS APPLICATION. This person will receive copies of all correspondence, including the Certification of Eligibility.

#### **BUSINESS ENTITY**

**(Item 4)** - Check the box which describes this business entity FOR TAX PURPOSES. If the taxpayer is a fiduciary, individual proprietorship, partnership, s-corporation, LLP, etc., tax benefits will be apportioned among the beneficiaries, owners, partners or shareholders in the same proportion as their share of ownership **ON THE LAST DAY OF THE TAX PERIOD.**

LIST THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER **ON THE LAST DAY OF THE TAX PERIOD.**

**(Item 4i)** – Check the box which best represents the taxpayer's total annual Missouri sales revenues or receipts for the tax year for which these benefits are being claimed.

**(Item 4j)** – Enter the taxpayer's total Missouri employment for the tax year for which these benefits are being claimed.

#### **BUSINESS ACTIVITY**

**(Item 5)** - Describe the commercial operations being conducted at this new or expanded facility. BE SPECIFIC, e.g. manufacturer of women's apparel. If you know the Standard Industrial Classification (SIC) or NAICS code for this facility, enter the classification numbers in (5a).

**NAICS** – North American Industry Classification System. The Federal Office of Management and Budget (OMB)

adopted the NAICS as the industry classification system used by the statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:

- Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or
- Has an employee in some portion of a day in each of 20 different weeks, or
- Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or
- Acquires and continues without interruption substantially all the business of a liable employer.

**NOTE: At least 50% or more of the facility's activities must be eligible for these credits.** If the taxpayer conducts multiple business activities at this facility, and less than 50% of these activities are NOT ELIGIBLE for these credits (see lists of eligible facilities pages 2, 5 & 6), **EACH ACTIVITY MUST BE APPORTIONED.** *On a separate sheet of paper attached to this application,* indicate the total square feet at this facility and the total square feet utilized by the **eligible** activity(ies); and/or the total number of persons employed at the facility and the total number employed in the **eligible** activity(ies); and/or the total sales or investment attributed to or employed in the facility and the proportionate share of the **eligible** activity(ies); and/or any other indicator which the taxpayer believes accurately represents or describes the proportioned share of the **eligible** facility activity.

#### **PRIOR TAX CREDITS**

**(Item 6)** - Enter the FIRST tax period when this facility's tax benefits were INITIALLY CERTIFIED OR EARNED on Line (6a); the amount of credits actually CERTIFIED by this Department, and the amount of credits that were actually CLAIMED on the taxpayer's return for that tax period. Enter the same information for each subsequent tax period the tax credits were earned and claimed. **IF THE**

**AMOUNTS ARE UNKNOWN, ENTER THE TAX PERIOD(S) ONLY.**

#### **RENT/LEASE**

**(Item 7)** - If this new or expanded facility is being leased or rented, enter the net MONTHLY rental/lease rate on Line (7). The term "net monthly rental/lease rate," means the monthly rental/lease rate paid by the taxpayer for REAL and TANGIBLE PERSONAL property **IN USE** at this facility (land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES) less any monthly rental/lease rates received by the taxpayer from subrentals or subleases.

#### **MULTIPLE BUSINESSES**

**(Item 8)** - If the taxpayer claiming these tax benefits had interest in any other business(es) in Missouri (besides the business that has established this new or expanded facility) **AT ANY TIME DURING THIS TAX PERIOD**, for which a SINGLE MISSOURI TAX RETURN IS FILED, check Item (8) "yes."

**(Item 8a)** - List (or attach) the NAMES and FEIN NUMBERS of these other businesses in Item (8a).

#### **MULTIPLE FACILITIES**

**(Item 9)** - If the taxpayer claiming these tax benefits operated any other facility(ies) in Missouri (besides this facility) **AT ANY TIME DURING THIS TAX PERIOD**, for which a SINGLE MISSOURI RETURN IS FILED, check Item (9) "yes."

**(Item 9a)** - List (or attach) the NAMES and ADDRESSES of these other facilities in Item (9a).

**ITEMS 10 THROUGH 12 ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE 10-12 IF THIS FACILITY IS NOT WITHIN A ZONE.**

#### **TRAINING**

**(Item 10)** - If the taxpayer incurred costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and if the trainees were either residents of a Missouri enterprise zone or "difficult to employ" (unemployed at least 3 months prior to being hired for this facility's new development), check Item (10) "yes" AND COMPLETE SCHEDULE B.

**NOTE:** Training credits may be earned even if government funds have been used in the training program, **BUT ONLY IF THE EMPLOYER'S ACTUAL COSTS** were over \$400 per employee. The credit per employee is



equal to 80% OF COSTS OVER \$400, UP TO A MAXIMUM OF \$400 PER EMPLOYEE. (See Schedule B instructions.)

### **ZONE RESIDENTS**

**(Item 11)** - If the taxpayer claiming these tax benefits employed persons AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and IF THESE EMPLOYEES LIVED WITHIN ANY MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD, check Item (11) "yes" AND COMPLETE SCHEDULE C. All addresses must be verified by each local enterprise zone representative (see Schedule C instructions, pages 30-32).

**NOTE:** Resident employees may have been hired at any time (they may be long-term employees of this enterprise zone facility).

### **SPECIAL EMPLOYEES**

**(Item 12)** - If the taxpayer claiming these tax benefits hired persons at this enterprise zone facility, who at the time they were hired, met the criteria listed below, AND WHO WERE STILL EMPLOYED AT THIS FACILITY DURING THIS TAX PERIOD, check Item (12) "yes" AND COMPLETE SCHEDULE D.

Special Employee Criteria: the employee must be either 1) "difficult to employ"--unemployed at least 3 months prior to being hired for this new or expanded portion of this facility; OR 2) ELIGIBLE for Temporary Assistance (formerly AFDC) OR the General Relief program.

**NOTE: Special employees MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT (OR LATER).**

## **NOTICE**

The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:

- Processing tax credit applications;
- Annual reporting requirements; and,
- Penalty provisions.

### **CHANGES IN PROCESSING OF TAX CREDITS (SECTION 135.815, RSMo)**

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, the

DED will contact the Departments of Revenue and Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

### **REPORTING REQUIREMENTS (SECTION 135.805, RSMo)**

Certain tax credit recipients are required to annually report information pertaining to the project that received the tax credits to the DED. The statute requires that a full year pass after the issuance of the tax credits before the reporting requirements must be met. The earliest date that reporting may be required is June 30, 2006.

The Business Recruitment category of tax credits, which includes the New or Expanded Business Facility and Enterprise Zone Tax Credit programs, requires recipients to annually report for three (3) years following the date of issuance of the tax credits to the DED the following information:

- Category of business by size
- Address of the business headquarters
- Addresses of all offices located within this state
- Number of employees at the time of the annual update
- Updated estimate of the number of employees projected to increase as a result of the completion of the project
- The estimated or actual project cost.

### **PENALTY PROVISIONS (SECTION 135.810, RSMo)**

Failure to meet the annual reporting requirements or fraud in the application process if determined by a court, such person or entity shall be subject to penalties.

If the annual report is ninety (90) days past due, the DED shall send notice by registered mail to the last known address of the person or entity who is required to complete the annual report. The notice shall inform the person or entity of the past-due report and the pending penalties and their respective deadlines.

If the annual report is six (6) months past due, the DED shall notify the Department of Revenue that the taxpayer is subject to penalties because of failure to report.

Such penalties include the following:

- Failure to report for six (6) months but less than one year shall equal a penalty of two percent (2%) of the value of the tax credits issued for each month of the delinquency.

- EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2007. The recipient is nine (9) months delinquent and the penalty would equal 2% multiplied by \$10,000 for nine (9) months or \$1800.
- Failure to report for more than one (1) year shall equal a penalty of ten percent (10%) of the value of the credits issued for each month of the delinquency, not to exceed one hundred percent (100%) of the tax credit value.
  - EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2008. The recipient is twenty-one (21) months delinquent and the penalty would equal 10% multiplied by \$10,000 for twenty-one (21) months or \$21,000, however, the statute limits the penalty to the amount of the tax credits, therefore, the penalty would be \$10,000.

The taxpayer shall be liable for any penalties as of December 31 of any tax year and the liability shall be due as of the filing date of the taxpayer's next income tax return.

If the taxpayer is not required to file an income tax return, the taxpayer's liability for penalties shall be due as of April 15<sup>th</sup> of each year.

The Director of the Department of Revenue shall offset any tax credits claimed on a filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed.

Any nonpayment of liability for penalties shall be subject to the same provisions of law as a liability for unpaid income taxes, including but not limited to, interest and penalty provisions.

Penalties shall remain the obligation of the person or entity obligated to complete the annual report without regard to any transfer of the credits.

#### **CLOSED RECORDS (SECTIONS 610.255 AND 620.014, RSMo)**

Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad

exception but DED retains the authority to close records or documents that "relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business" or as also allowed by law.

#### **CERTIFICATION**

An unsigned application is invalid. The taxpayer claiming these tax benefits or his authorized representative must sign and date the certification in the presence of a Notary Public.

#### **SCHEDULE S INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: EMPLOYEES AND INVESTMENT CREDITS**

**NOTE:** THIS SCHEDULE MUST BE ATTACHED TO ALL APPLICATIONS FILED (Form 135 and/or Form 135-A)--IT MUST BE COMPLETED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS EACH YEAR THE BENEFITS ARE CLAIMED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

#### **TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. A separate Schedule S must be filed for each tax period. DO NOT FILE BEFORE THE END OF THIS TAX PERIOD. **The tax credits are claimed for the year they are earned.**

#### **NAME**

Enter the name of the new or expanded facility.

#### **IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

#### **COLUMN (X)**

Enter EACH month of the taxpayer's TAX PERIOD on Lines (1) through (12), under Column (X). Write or type the first month of the taxpayer's tax period on Line (1) of Column (X), the second month of the taxpayer's tax period on Line (2) of Column (X) and so forth until the last month of the taxpayer's tax period has been entered on Line (12) of Column (X). (ENTER ALL TWELVE

MONTHS OF A TAX PERIOD UNDER COLUMN (X) EVEN IF THE FACILITY WAS IN OPERATION LESS THAN TWELVE MONTHS.)

**COLUMN (A): FACILITY EMPLOYEES DURING TAX YEAR FOR WHICH YOU ARE FILING** Enter the month, day and year END of the tax period for which you are filing in the space provided below Column (A). Enter the TOTAL number of persons employed at THIS WHOLE FACILITY on the last work day of EACH

calendar month during THIS tax period, on the lines under Column (A) that correspond to the same months entered under Column (X).

**INCLUDE ONLY THE PERSONS EMPLOYED AT THE FACILITY WHERE THE DEVELOPMENT OCCURRED.**

**NOTE:** If the tax period is LESS THAN TWELVE MONTHS, leave the unnecessary months blank and write "SHORT TAX PERIOD."

Include only those persons who are employed by the taxpayer and who work at, or in, or perform duties directly connected with THIS facility on:

- 1) a full-time basis--the employee was hired to work full-time, on a regular basis; or
- 2) a part-time basis--the employee was hired to work an average of at least 20 hours per week; or
- 3) a seasonal basis--the employee was hired to work at least eighty percent (80%) of the facility's season (if applicable).

**NOTE: CONTRACT OR LEASED EMPLOYEES MAY NOT BE INCLUDED.** SELF-EMPLOYED PERSONS, SOLE PROPRIETORS, OWNERS AND OPERATORS, etc. MAY BE INCLUDED REGARDLESS OF WHETHER THEY RECEIVE COMPENSATION FOR THEIR WORK.

Add the lines in Column (A) for each FULL CALENDAR MONTH AFTER THE DATE (month, day, year) WHEN THIS DEVELOPMENT WAS PUT INTO USE ("COMMENCEMENT OF COMMERCIAL OPERATIONS") at this new or expanded portion of this existing facility (see Form 135, Line (13) for commencement date), and enter the sum on Line (13), Column (A). Divide Line (13), Column (A), by the NUMBER OF FULL CALENDAR MONTHS THIS NEW OR EXPANDED PORTION OF THIS EXISTING FACILITY, WAS IN OPERATION and enter the average carried to two decimal places on Line (14), Column (A).

## **COLUMN (B): FACILITY EMPLOYEES DURING "BASE" TAX YEAR**

Enter the month, day and year for the ENTIRE TAX PERIOD ending IMMEDIATELY PRIOR to the tax period when "commencement of commercial operations" occurred at this new or expanded portion of this existing facility, in the space provided under Column (B).

**IMPORTANT NOTE:** COLUMN (B), LINES (1) THROUGH (14), WILL NOT CHANGE DURING THE ENTIRE PERIOD THESE TAX BENEFITS MAY BE CLAIMED.

Enter the TOTAL number of persons employed at THIS WHOLE FACILITY on the last work day of EACH calendar month during THE BASE TAX PERIOD (see preceding paragraph), on the lines under Column (B) that correspond to the same months entered under Column (X). Include only those employees working FULL-TIME, AN AVERAGE OF 20 HOURS PER WEEK, OR 80% OF ANY SEASON.

If the tax period is LESS THAN TWELVE MONTHS, leave the unnecessary months blank and write "SHORT TAX PERIOD."

**NOTE: NEW facilities enter ZERO. If this facility REPLACED ANOTHER MISSOURI FACILITY, enter the persons employed at the CLOSED FACILITY. If this facility was ACQUIRED FROM ANOTHER TAXPAYER, enter the persons employed by the PREVIOUS TAXPAYER.**

Add Lines (1) through (12), Column (B) for each FULL CALENDAR MONTH OF OPERATION (usually 12 months), and enter the sum on Line (13), Column (B). Divide Line (13), Column (B), by the number of FULL CALENDAR MONTHS THE FACILITY WAS IN OPERATION during this tax period, and enter the average carried to two decimal places on Line (14), Column (B).

Subtract Line (14), Column (B) from Line (14), Column (A) and enter the difference carried to two decimal places on Line (15), Column (B).

## **TRANSFERRED EMPLOYEES**

On Line (17) of Column (B), enter the TOTAL NUMBER OF PERSONS employed by the taxpayer at OTHER FACILITIES IN MISSOURI who were transferred to this facility. THIS MUST BE A WHOLE NUMBER AND MUST BE ENTERED EACH YEAR THE

TRANSFERRED EMPLOYEES CONTINUE TO WORK  
AT THIS FACILITY.

DO NOT ENTER EMPLOYEES TRANSFERRED  
FROM ANOTHER MISSOURI FACILITY WHO ARE  
CURRENTLY EARNING TAX CREDITS. DO NOT  
ENTER TRANSFERRED EMPLOYEES THAT ARE  
ALREADY LISTED IN COLUMN (B), Lines (1) through  
(12).

**NEW BUSINESS FACILITY EMPLOYEES**

Subtract Line (17), Column (B) from Line (15), Column (B) and enter the difference carried to two decimal places on Line (19), Column (B). **THIS NUMBER MUST EQUAL OR EXCEED TWO TO EARN CREDITS EACH YEAR** (see new/expanding business facility office requirement for exception).

**COLUMN (C): FACILITY INVESTMENT DURING TAX YEAR FOR WHICH YOU ARE FILING** (see also Schedule S-1 Instructions)

Enter the month, day and year END of the tax period for which you are filing in the space provided below Column (C). **THIS IS THE SAME TAX YEAR END DATE YOU ENTERED BELOW COLUMN A.**

Enter the TOTAL amount of LEASED AND OWNED investment **IN USE** at this WHOLE FACILITY on the last work day of EACH calendar month during THIS tax period, on the lines under Column (C) that correspond to the same months entered under Column (X). **INCLUDE ONLY THE INVESTMENT IN USE AT THE FACILITY WHERE THE DEVELOPMENT OCCURRED. DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**

NOTE: If the taxpayer is filing for LESS THAN A TWELVE-MONTH TAX PERIOD, leave the unnecessary months blank and note "SHORT TAX PERIOD."

The term "**investment**" means the ORIGINAL COST of OWNED REAL and PERSONAL property, e.g. land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES, **IN USE** at this WHOLE facility.

The value of LEASED REAL and PERSONAL properties is determined by multiplying the net ANNUAL (12 MONTHS) rental/lease rate times eight. Net annual rental or lease rate means the annual (12 MONTHS) rental/lease rate paid by the taxpayer, less any rental/lease fees received by the taxpayer from subrentals.

FOR EXAMPLE, if your company RENTS a building and equipment for \$1,000 per month, and OWNS other equipment that ORIGINALLY COST YOU \$30,000, you would enter the MONTHLY rental rate TIMES 8 TIMES 12, or \$96,000, PLUS \$30,000, for a total of \$126,000 EACH MONTH that rental rate and that equipment is still IN USE. IF THE RENTAL RATE CHANGES DURING THE YEAR, enter 8 times 12 times the monthly rate for each month the first rate was paid, then switch to 8 times 12 times the monthly rate for each month the new monthly rate was paid.

If your company RENTS this same building for 4 months, and then buys the building for \$120,000, you would enter 8 times 12 times the monthly rent for 4 months (\$96,000); then switch to the original cost (\$120,000) for the remaining months the building was owned.

**NOTE:** A value **MUST** be assigned to every item of real or personal property **IN USE**. For example, if the building is bought or rented at a reduced value (the city rents it to you for \$1.00 per month), you **MUST** assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

**ALWAYS MULTIPLY MONTHLY RENT TIMES 12 TIMES 8** regardless of the number of months that rental amount was paid, e.g. if you pay \$1,000 per month for only 4 months, enter 8 x 12 x \$1,000, or \$96,000, each of those 4 months.

**LIST ONLY PROPERTY IN USE AT THIS FACILITY.**

Add the lines in Column (C) for each FULL CALENDAR MONTH AFTER THE DATE (month, day, year) WHEN "COMMENCEMENT OF COMMERCIAL OPERATIONS" OCCURRED at this new or expanded portion of this existing facility (see Form 135, Line (13) for commencement date), and enter the sum on Line (13), Column (C). Divide Line (13), Column (C), by the NUMBER OF FULL CALENDAR MONTHS THIS NEW OR EXPANDED PORTION OF THIS EXISTING FACILITY WAS IN OPERATION and enter the average rounded to the nearest dollar on Line (14), Column (C).

**COLUMN (D): FACILITY INVESTMENT DURING BASE TAX YEAR** (see also Schedule S-2 Instructions)

Enter the month, day and year for the ENTIRE TAX PERIOD ending IMMEDIATELY PRIOR to the tax period when "commencement of commercial operations" occurred at this new or expanded portion of this existing facility, in the space provided under Column (D).

**IMPORTANT NOTE:** COLUMN (D), LINES (1) THROUGH (14), WILL NOT CHANGE DURING THE ENTIRE PERIOD THESE TAX BENEFITS MAY BE CLAIMED.

Enter the TOTAL amount of LEASED AND OWNED investment **IN USE** at this WHOLE FACILITY on the last work day of EACH calendar month during THE BASE TAX PERIOD (see preceding paragraph), on the lines under Column (D) that correspond to the same months entered under Column (X).

Include the ORIGINAL COST of OWNED REAL and PERSONAL property, e.g. land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES, IN USE at this WHOLE facility.

Determine the value of LEASED REAL and PERSONAL properties by multiplying the net ANNUAL (12 MONTHS) rental/lease rate times eight. Net annual rental or lease rate means the annual (12 MONTHS) rental/lease rate paid by the taxpayer, less any rental/lease fees received by the taxpayer from subrentals.

**NOTE:** A value MUST be assigned to every item of real or personal property IN USE, for example, if the building is bought or rented at a reduced value (the city rents it to you for \$1.00 per month), you MUST assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

**ALWAYS MULTIPLY MONTHLY RENT TIMES 12 TIMES 8** regardless of the number of months that rental amount was paid, e.g. if you pay \$1,000 per month for only 4 months, enter  $8 \times 12 \times \$1,000$ , or \$96,000, each of those 4 months.

**LIST ONLY PROPERTY IN USE AT THIS FACILITY .**

**NOTE: NEW facilities enter ZERO. If this facility REPLACED ANOTHER MISSOURI FACILITY, enter the investment USED at the CLOSED FACILITY. If this facility was ACQUIRED FROM ANOTHER TAXPAYER, enter YOUR ACQUISITION COST OF THE REAL AND TANGIBLE DEPRECIABLE PERSONAL PROPERTY--NOT INVENTORY--INCLUDING 8 TIMES 12 TIMES YOUR MONTHLY RENTAL RATE.**

Add Lines (1) through (12), Column (D) for each FULL CALENDAR MONTH OF OPERATION (usually 12 months), and enter the sum on Line (13), Column (D). Divide Line (13), Column (D), by the number of FULL CALENDAR MONTHS THE FACILITY WAS IN OPERATION during this tax period, and enter the average rounded to the nearest dollar on Line (14), Column (D).

Subtract Line (14), Column (D) from Line (14), Column (C) and enter the difference rounded to the nearest dollar on Line (16), Column (D).

## **TRANSFERRED PROPERTY**

On Line (18), enter the TOTAL AMOUNT OF INVESTMENT USED by the taxpayer at OTHER FACILITIES IN MISSOURI which was transferred to this facility. THIS NUMBER MUST BE ENTERED EACH YEAR THE TRANSFERRED INVESTMENT IS STILL IN USE AT THIS FACILITY.

DO NOT ENTER INVESTMENT TRANSFERRED FROM ANOTHER MISSOURI FACILITY ON WHICH CREDIT IS CURRENTLY BEING EARNED. DO NOT ENTER TRANSFERRED INVESTMENT THAT IS ALREADY LISTED IN COLUMN (D), Lines (1) through (12).

## **NEW BUSINESS FACILITY INVESTMENT**

Subtract Line (18), Column (D) from Line (16), Column (D) and enter the difference rounded to the nearest dollar on Line (20), Column (D). **THIS NUMBER MUST MEET THE INITIAL INVESTMENT REQUIREMENTS TO EARN CREDITS EACH YEAR** (see benefit summaries for requirements).

## **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

**SCHEDULE S-1 INSTRUCTIONS  
NEW/EXPANDED BUSINESS FACILITY AND  
ENTERPRISE ZONE INVESTMENT WORKSHEET:  
SCHEDULE S, COLUMN C**

**NOTE: THE DEPARTMENT OF ECONOMIC DEVELOPMENT MAY REQUIRE THIS SCHEDULE TO BE FILED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS ANY YEAR THE BENEFITS ARE CLAIMED.**

**THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM MUST BE COMPLETED.**

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

This form chronologically lists all real and tangible depreciable personal property (NOT INVENTORY) **IN USE** at this facility during the tax period for which you are filing, and should reflect the numbers listed in Column C, Schedule S.

**TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed.

**COLUMN (E)**

List in chronological order the date (month/day/year) each item that was originally purchased OR leased **WAS FIRST USED AT THIS FACILITY**.

**COLUMN (F)**

List the purchased or leased property by name, e.g. 1992 Chevrolet Van, office desk, etc. Include ALL REAL & TANGIBLE PERSONAL PROPERTY (EXCEPT INVENTORY) **IN USE** the last work day of each month as listed in Column C, Schedule S. **DO NOT INCLUDE CONSTRUCTION IN PROGRESS**.

**COLUMN (G)**

Enter the MONTHLY rental rate of each LEASED item.

**COLUMN (H)**

Enter YOUR original cost OR the **MONTHLY RENTAL RATE TIMES 12 TIMES 8** of each item of property listed. Total these amounts.

**NOTE:** A value **MUST** be assigned to every item of real or personal property **IN USE**. For example, if the building is bought or rented at a reduced value (the city rents it to you for \$1.00 per month), you **MUST** assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

**SCHEDULE S-2 INSTRUCTIONS  
NEW/EXPANDED BUSINESS FACILITY AND  
ENTERPRISE ZONE  
INVESTMENT WORKSHEET: SCHEDULE S,  
COLUMN D**

**NOTE: THE DEPARTMENT OF ECONOMIC DEVELOPMENT MAY REQUIRE THIS SCHEDULE TO BE FILED BY TAXPAYERS CLAIMING**

**EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS ANY YEAR THE BENEFITS ARE CLAIMED.**

**THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM MUST BE COMPLETED.**

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

This form chronologically lists all real and tangible depreciable personal property (NOT INVENTORY) **IN USE** at this facility during the “base” tax period, and should reflect the numbers listed in Column D, Schedule S.

**TAX PERIOD**

Enter the BASE TAX PERIOD date(s) (tax year prior to qualifying year).

**COLUMN (I)**

List in chronological order the date (month/day/year) each item that was originally purchased OR leased **WAS FIRST USED AT THIS FACILITY**.

**COLUMN (J)**

List the purchased or leased property by name, e.g. 1992 Chevrolet Van, office desk, etc.

Include ALL REAL & TANGIBLE PERSONAL PROPERTY (EXCEPT INVENTORY) **IN USE** the last work day of each month as listed in Column D, Schedule S.

**COLUMN (K)**

Enter the MONTHLY rental rate of each LEASED item.

**COLUMN (L)**

Enter YOUR original cost OR the **MONTHLY RENTAL RATE TIMES 12 TIMES 8** of each item of property listed. Total these amounts.

**NOTE:** A value **MUST** be assigned to every item of real or personal property **IN USE**. For example, if the building was bought or rented at a reduced value (the city rented it to you for \$1.00 per month), you **MUST** assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

**SCHEDULE M INSTRUCTIONS  
NEW/EXPANDED BUSINESS FACILITY AND  
ENTERPRISE ZONE:  
APPORTIONMENT OF  
MISSOURI TAXABLE BUSINESS INCOME**

**NOTE:** THIS SCHEDULE MUST BE ATTACHED TO ALL APPLICATIONS FILED (Form 135 and/or Form 135-A)--IT MUST BE COMPLETED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS EACH YEAR THE BENEFITS ARE CLAIMED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

**BUSINESS, DEFINED** - For the purpose of these credits, the term "business" means "taxpayer"--the corporation, s-corporation, individual proprietorship, partnership, etc. for state income tax purposes (not the individual or shareholder). For example, the business which operates this facility, would also include other Missouri facilities or businesses if ALL these FACILITIES OR BUSINESSES ARE PART OF A SINGLE ENTITY FOR MISSOURI TAX PURPOSES and FILE A SINGLE MISSOURI TAX RETURN: If several facilities or businesses report income on a single tax return, Items 1, 2, and 4 of this Schedule must include all these same facilities or businesses.

**TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. A separate Schedule M must be filed for each tax period. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned.

**NAME**

Enter the name of the new or expanded facility.

**IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

**TOTAL INCOME (in Missouri)**

**(Item 1)** - IF KNOWN, on Line (1) under "143," enter the total AMOUNT OF MISSOURI TAXABLE INCOME (or

loss), MISSOURI SOURCES, FOR THIS ENTIRE TAX PERIOD (when these tax benefits are being claimed), by those FACILITIES OR BUSINESSES IN MISSOURI THAT make up this business and FILE A SINGLE MISSOURI TAX RETURN.

Taxpayers subject to financial institution tax enter net income, direct premiums, or dividends, whichever is applicable, on Line (1) under "148."

**NOTE: DO NOT ESTIMATE--ENTER "UNKNOWN."**

**BUSINESS COMPENSATION (in Missouri)**

**(Item 2)** - On Line (2), enter the total amount of compensation paid to ALL EMPLOYEES of this MISSOURI BUSINESS during THIS ENTIRE TAX PERIOD. "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

The taxpayer must enter the amount of compensation paid to ALL EMPLOYEES of the facilities or businesses in Missouri that make up this BUSINESS and for which taxable income (or loss), was reported on Line (1).

**FACILITY COMPENSATION (at this facility only)**

**(Item 3)** - On Line (3), enter the total amount of compensation paid to ALL EMPLOYEES of this MISSOURI FACILITY during THIS TAX PERIOD. "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

Include ONLY THIS FACILITY'S COMPENSATION.

**BUSINESS PROPERTY (in Missouri)**

**(Item 4)** - On Line (4), enter the AVERAGE TOTAL VALUE of all real and depreciable tangible personal property IN USE DURING THIS ENTIRE TAX PERIOD at the facilities or businesses in Missouri that make up this BUSINESS, and for which taxable income (or loss) was reported on Line (1).

Include the value of land, buildings, machinery, and equipment, furniture, fixtures, tools, appliances and any other tangible personal depreciable property as defined in Internal Revenue Code 167. **DO NOT INCLUDE INVENTORIES. DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**

The PROPERTY'S VALUE IS ITS ORIGINAL COST if OWNED, or if LEASED, EIGHT TIMES THE NET ANNUAL (12 months) RENTAL/LEASE RATE of all



REAL and DEPRECIABLE TANGIBLE PERSONAL PROPERTY. "Net annual rental rate" means the annual rental/lease rate paid by the taxpayer, less any rental fees received by the taxpayer from subrentals.

The "average" is determined by ADDING the TOTAL VALUE OF PROPERTY IN USE on THE LAST WORK DAY OF EACH MONTH IN THE taxpayer's TAX PERIOD, and DIVIDING that total BY THE TOTAL NUMBER OF MONTHS IN THE TAX PERIOD.

#### **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

<p><b>SCHEDULE A INSTRUCTIONS</b> <b>ENTERPRISE ZONE: CERTIFICATION OF</b> <b>FACILITY LOCATION</b></p>
---

**NOTE:** DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN A DESIGNATED ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

**YOUR INITIAL CLAIM FOR TAX BENEFITS WILL NOT BE APPROVED UNLESS SCHEDULE A HAS BEEN SIGNED BY THE GOVERNING AUTHORITY'S AUTHORIZED REPRESENTATIVE, NOTARIZED AND ATTACHED TO FORM 135. IF YOUR ZONE HAS BEEN REDESIGNATED, YOU MUST ATTACH A NEW SCHEDULE A TO FORM 135-A FOR THE TAX PERIOD WHEN THE REDESIGNATION OCCURRED (see zone expiration dates pages 12-13).**

THIS SCHEDULE DOES NOT HAVE TO BE FILED IN YEARS 2-10 **unless your zone has been redesignated during the tax year you are filing (see preceding paragraph).**

**CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON THIS SCHEDULE AND FORM 135.**

---

**NOTE: THE TOP PORTION OF THIS SCHEDULE IS TO BE COMPLETED BY THE TAXPAYER/PREPARER.**

---

#### **TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. **FILE WITH FORM 135 AND ACCOMPANYING SCHEDULES AT THE END OF THE FIRST TAX PERIOD.**

#### **NAME AND ADDRESS**

Enter the name of the new or expanded facility. The ADDRESS must be the MISSOURI LOCATION WHERE THE DEVELOPMENT OCCURRED and must be WITHIN one of MISSOURI'S DESIGNATED ENTERPRISE ZONES. **DO NOT USE P.O. BOXES OR DRAWER NUMBERS:** THE LOCATION MUST BE IDENTIFIED, e.g. identify the highway, route or street name and/or number.

#### **IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

---

**NOTE: THE BOTTOM PORTION OF THIS SCHEDULE IS TO BE COMPLETED BY THE GOVERNING AUTHORITY'S SPOKESPERSON. (See enterprise zone map page 11 for telephone numbers of local contacts.) The COMPANY/ TAXPAYER/PREPARER MAY NOT COMPLETE bottom portion.**

---

#### **AUTHORIZED REPRESENTATIVE (see enterprise zone map page 11 for contact telephone numbers)**

The lower portion of Schedule A is to be completed by either:

(1) the MAYOR of the municipality, OR AN AUTHORIZED REPRESENTATIVE, if this facility's address is within the city limits, OR

(2) the PRESIDING COMMISSIONER of the county, OR AN AUTHORIZED REPRESENTATIVE, if this facility's address is in an unincorporated area, outside the city limits.

### ORIGINAL ZONE

If the address where this facility is located is within the ORIGINAL enterprise zone boundaries, check the TOP BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT ORIGINALLY DESIGNATED THIS ZONE. **NOTE: The facility's commencement date must be on or after the date indicated.**

### EXPANDED ZONE

If the address where this facility is located is within an EXPANSION of the original enterprise zone boundaries, check the MIDDLE BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT DESIGNATED this EXPANSION OF THE ENTERPRISE ZONE. **NOTE: The facility's commencement date must be on or after the date indicated.**

### REDESIGNATED ZONE

If the address where this facility is located is within the REDESIGNATED enterprise zone boundaries, check the BOTTOM BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT REDESIGNATED this zone. **NOTE: The facility's commencement date must be on or after the date indicated.**

### SIGNATURE

An unsigned application, form or schedule is invalid. **THE GOVERNING AUTHORITY'S AUTHORIZED REPRESENTATIVE MUST SIGN** this schedule in the presence of a notary public.

<p style="text-align: center;"><b>SCHEDULE B INSTRUCTIONS</b> <b>ENTERPRISE ZONE: EMPLOYEE TRAINING CREDITS</b></p>
---

**NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.**

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

### TAX PERIOD

Enter the tax period for which these tax benefits are being claimed. **DO NOT FILE BEFORE THE END OF THE**

**TAX PERIOD.** The tax credits are claimed for the year they are earned.

A separate Schedule B must be filed for each tax period training credits are claimed.

### NAME

Enter the name of the new or expanded facility.

### COMMENCEMENT DATE OF OPERATIONS:

Enter the month, day and year this facility INITIALLY QUALIFIED for these credits (see Line 13, Form 135).

**NOTE: EMPLOYEES MUST HAVE BEEN TRAINED NO EARLIER THAN 3 MONTHS PRIOR TO THIS DATE** (first year filing only).

### IDENTIFICATION NUMBERS

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

### ALPHABETICAL LIST OF EMPLOYEES'/TRAINEES' NAMES

This list must be ALPHABETICAL BY LAST NAME.

TRAINEES MUST ALSO BE LISTED ON SCHEDULE C OR D TO RECEIVE TRAINING CREDIT (MUST BE RESIDENT OR DIFFICULT TO EMPLOY).

**NOTE: THE MAXIMUM CREDIT IS \$400 PER EMPLOYEE. DO NOT "RECLAIM" AN EMPLOYEE WHO PREVIOUSLY EARNED THE \$400 MAXIMUM TRAINING CREDIT.**

Enter the FULL name of employees meeting the following criteria:

- 1) employee was trained DURING THIS TAX PERIOD; and
- 2) the training occurred NO SOONER THAN THREE MONTHS PRIOR TO THE date when the new or expanded portion of this facility started commercial operations (see COMMENCEMENT DATE OF OPERATIONS above); and
- 3) the training occurred AFTER THE DATE when this enterprise ZONE WAS initially DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see date entered on Schedule A); and

4) at the time training was received, the EMPLOYEE WAS either a RESIDENT of ANY MISSOURI ENTERPRISE ZONE; OR

5) at the time training was received, the EMPLOYEE was "DIFFICULT TO EMPLOY": unemployed at least 3 months prior to being hired at this facility for the new development; and

6) the EMPLOYER INCURRED COSTS over and above any other local, state, or federal funding to train the employee; and

7) the EMPLOYEE/TRAINEE was hired to WORK FULL-TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

**AN EMPLOYER MAY CLAIM TRAINING CREDITS EQUAL TO 80% OF HIS COSTS EXCEEDING \$400, UP TO \$400 PER EMPLOYEE: the same employee may receive training credits more than one tax period only until the \$400 maximum has been reached.**

#### **DATE HIRED**

Enter the month, day and year the employee was hired at this facility.

#### **PRIOR TRAINING CREDIT(S) CLAIMED**

Enter the TOTAL amount of enterprise zone training credits CLAIMED to date FOR THIS EMPLOYEE. For instance, if you CLAIMED \$850 for John Doe in 2002, and \$50 in 2003, enter those amounts in the third column.

#### **SOCIAL SECURITY NO.**

Enter each employee/trainee's social security number in the space provided.

#### **ZONE RESIDENT/DIFFICULT TO EMPLOY STATUS**

If the employee/trainee lived within any Missouri enterprise zone during the training period, AND IS LISTED ON SCHEDULE C, enter "yes" in the Resident Column. If not, enter "no."

If the trainee was "difficult to employ" (unemployed at least 90 days prior to being hired at this facility for the new development) at the time training was received, AND IS LISTED ON SCHEDULE D, enter "yes" in the "Difficult to Employ" Column. If not, enter "no."

**If both columns have been checked "no," the employer is NOT ELIGIBLE to claim training credits for the employee.**

**If a column has been checked "yes," but the employee is not listed on either Schedule C or D, the employer is NOT ELIGIBLE to claim training credits for the employee.**

#### **DESCRIPTION OF TRAINING**

Briefly describe the type of training received by the trainee, e.g., "apprentice welding," "basic office skills," "manager trainee," etc.

#### **LENGTH OF TRAINING**

Enter the total number of hours of training that the employee received DURING THIS TAX PERIOD.

#### **PERIOD OF TRAINING**

Enter the month, day and year each employee's training started, and the month, day and year each employee's training ended.

**TRAINING MUST HAVE OCCURRED DURING THIS TAX PERIOD.**

**TRAINING MAY NOT HAVE OCCURRED MORE THAN 3 MONTHS PRIOR TO COMMENCEMENT DATE OF OPERATIONS (see date above).**

#### **EMPLOYER'S COSTS**

Enter the employer's TOTAL cost to train the employee. If other funds, e.g. federal government funds were used, the employer may claim only HIS costs for the training program. The credit per employee is equal to 80% of costs over \$400, not to exceed \$400.

The employer's reimbursable training costs MAY NOT include the monetary value of goods produced or services rendered by the trainee during the training program, e.g. **you MAY NOT CLAIM 100% OF THE WAGES paid to the employee and trainer if the trainee is producing "usable" goods or services.**

#### **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

**SCHEDULE C INSTRUCTIONS  
ENTERPRISE ZONE: EMPLOYEE RESIDENT  
CREDITS**

**NOTE:** DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

**THIS SCHEDULE OR SCHEDULE D MUST BE COMPLETED TO VERIFY TAXPAYER'S "30%" ELIGIBILITY.**

**NOTE: A SEPARATE SCHEDULE C MUST BE FILED FOR EACH ZONE SUBMITTED. RESIDENT ADDRESSES MUST BE VERIFIED BY THE LOCAL ENTERPRISE ZONE COORDINATOR OF THAT ZONE. ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES OF HIS/HER ZONE.**

#### **TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned. A separate Schedule C must be filed for each tax period resident credits are claimed.

#### **NAME**

Enter the name of this facility.

#### **ENTERPRISE ZONE NAME**

Enter the name of the enterprise zone where THESE RESIDENTS live.

#### **IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

#### **ALPHABETICAL LIST OF RESIDENTS' NAMES**

This list must be ALPHABETICAL BY LAST NAME.

**NOTE:** Resident employees may have been hired at any time (they may be long-term employees). They may be claimed each year they are still zone residents and employees of this facility.

Enter the FULL name of employees meeting the following criteria:

1) the EMPLOYEE WAS WORKING AT THIS FACILITY DURING THE PERIOD OF RESIDENCY entered in the last column of Schedule C; and

2) the EMPLOYEE RESIDED IN this ENTERPRISE ZONE DURING THIS TAX PERIOD; and  
3) the PERIOD OF RESIDENCY entered in the last column, IS AFTER the date when the new or expanded OPERATIONS COMMENCED at this facility (Item 13, Form 135); and

4) the PERIOD OF RESIDENCY IS AFTER the date when this ENTERPRISE ZONE WAS DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see Schedule A date); and

5) the resident/employee was hired to WORK FULL-TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

#### **EMPLOYMENT DATE**

Enter the month, day and year the employee WAS INITIALLY HIRED OR REHIRED at this facility. Residents may have been hired at any time (they may be long-term employees). They may be claimed each year they are still zone residents and employees of this facility.

#### **TERMINATION DATE**

Enter the month, day and year when the employee TERMINATED EMPLOYMENT at this facility, IF APPLICABLE.

#### **SOCIAL SECURITY NO.**

Enter each employee/resident's social security number in the space provided.

#### **RESIDENTS' ADDRESSES**

RESIDENT ADDRESSES MUST BE WITHIN THIS ENTERPRISE ZONE.

Enter the enterprise zone address of the employee/resident. INCLUDE house or apartment NUMBERS AND NAME OF STREET OR rural ROUTE NUMBERS, CITY, STATE, and ZIP CODES. **DO NOT USE POST OFFICE BOX OR DRAWER NUMBERS.**

**THE LOCAL GOVERNING AUTHORITY OR AUTHORIZED REPRESENTATIVE OF THIS ENTERPRISE ZONE MUST VERIFY THESE ADDRESSES ARE WITHIN THIS ZONE BY SIGNING THIS SCHEDULE. ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES OF HIS/HER ZONE** (see enterprise zone map pages 10-11 for local enterprise zone contact numbers.)

#### **PERIOD OF RESIDENCY**

Enter the dates when the employee lived in THIS ENTERPRISE ZONE. The residency must be DURING THIS TAX PERIOD. Enter the month, day and year the employee INITIALLY LIVED AND WORKED in the zone DURING THIS TAX PERIOD, and the month, day and year the employee ENDED LIVING OR WORKING in the zone DURING THIS TAX PERIOD. If the employee lived in the zone the entire tax period, enter "1/1/04-12/31/04" for residency dates.

IF THE SPECIFIC DATES (month, day, year) ARE NOT PROVIDED, CREDITS WILL BE REDUCED OR DISALLOWED.

#### **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE ENTERPRISE ZONE COORDINATOR, **must sign** and date all applicable documents, subject to the penalties of perjury.

<p style="text-align: center;"><b>SCHEDULE D INSTRUCTIONS ENTERPRISE ZONE: SPECIAL EMPLOYEE CREDITS</b></p>
---

**NOTE:** DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

**THIS SCHEDULE OR SCHEDULE C MUST BE COMPLETED TO VERIFY TAXPAYER'S "30%" ELIGIBILITY.**

#### **TAX PERIOD**

Enter the tax period for which these tax benefits are being claimed. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned. A separate Schedule D must be filed for each tax period special employee credits are claimed.

#### **NAME**

Enter the name of this facility.

#### **COMMENCEMENT DATE OF OPERATIONS:**

Enter the month, day and year this facility INITIALLY QUALIFIED for these credits (see Item 13, Form 135).

**NOTE: EMPLOYEES MUST HAVE BEEN HIRED NO EARLIER THAN 3 MONTHS PRIOR TO THIS DATE. THEY MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYEES OF THIS FACILITY.**

#### **IDENTIFICATION NUMBERS**

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

#### **ALPHABETICAL LIST OF SPECIAL EMPLOYEES' NAMES**

This list must be ALPHABETICAL BY LAST NAME.

**For the purpose of this credit, the employee MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered above and on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR**

#### **THIS SPECIFIC DEVELOPMENT.**

**Enter the FULL name of employees meeting the following criteria:**

- 1) at the time the employee was hired by you at this facility, he/she had been UNEMPLOYED FOR AT LEAST 3 MONTHS; OR
- 2) at the time the employee was hired by you at this facility, he/she was ELIGIBLE FOR THE GENERAL RELIEF PROGRAM or TEMPORARY ASSISTANCE (formerly AFDC); and
- 3) the employee was hired NO SOONER THAN THREE MONTHS PRIOR to the date when the new or expanded portion of this facility started commercial operations (see COMMENCEMENT DATE OF OPERATIONS above); and
- 4) the employee was hired AFTER THE DATE when this enterprise ZONE WAS initially DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see date entered on Schedule A); and
- 5) the employee WORKED AT THIS FACILITY DURING THIS TAX PERIOD; and

6) the employee was hired to work FULL TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

#### **EMPLOYMENT DATE**

Enter the month, day and year the employee WAS INITIALLY HIRED at this facility.

For the purpose of this credit, the employee MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered above and on Item 13 of Form 135: **THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT.**

#### **SOCIAL SECURITY NO.**

Enter each special employee's social security number in the space provided.

#### **"DIFFICULT TO EMPLOY"**

The term "difficult to employ" means ONLY those employees, who at the time they were hired at this facility for the new development, WERE UNEMPLOYED AT LEAST 3 MONTHS. If the employee meets this criteria, enter "yes."

#### **RELIEF OR ASSISTANCE SUBSIDIES**

Employees who were ELIGIBLE for Missouri's General Relief Program, or Temporary Assistance (formerly AFDC), AT THE TIME THEY WERE HIRED at this facility for the new development, are eligible for special employee credits. If the employee meets this criteria, enter "yes."

**If both columns have been checked "no," the employer is NOT ELIGIBLE to claim special employee credits for the employee.**

#### **LENGTH OF UNEMPLOYMENT/ WHY ELIGIBLE FOR SUBSIDIES**

If applicable, enter the SPECIFIC DATES the employee was UNEMPLOYED prior to the time you hired him/her, e.g. "1/1/03-2/1/04": THIS PERIOD MUST BE AT LEAST 3 MONTHS. OR, if applicable, specifically DESCRIBE WHY THE EMPLOYEE WAS ELIGIBLE for the General Relief Program or Temporary Assistance (formerly AFDC) AT THE TIME you HIRED him/her, e.g. "no income"; "employee was disabled for 4 months prior to being hired," etc.

VERIFICATION MAY BE REQUIRED.

#### **PERIOD OF EMPLOYMENT**

Enter the dates when the employee WORKED AT THIS FACILITY DURING THIS TAX PERIOD. Enter the month, day and year the employ BEGAN WORK at this facility DURING THIS TAX PERIOD, and the month, day and year the employee ENDED WORKING at this facility DURING THIS TAX PERIOD. If the employee worked at the facility the entire tax period, enter "1/1/04-12/31/04" for employment dates.

**THE EMPLOYEE MAY NOT HAVE BEEN HIRED MORE THAN 3 MONTHS PRIOR TO THE COMMENCEMENT DATE OF OPERATIONS (see date above).**

IF THE SPECIFIC DATES (month, day and year) ARE NOT PROVIDED, CREDITS WILL BE REDUCED OR DISALLOWED.

#### **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

<p><b>SCHEDULE 230 INSTRUCTIONS ENTERPRISE ZONE: REQUEST FOR WAIVER OR REDUCTION OF 30% REQUIREMENT</b></p>
---

**NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.**

**DO NOT COMPLETE THIS FORM UNLESS YOU ARE REQUESTING A WAIVER OR REDUCTION (see below).**

**DO NOT COMPLETE THIS SCHEDULE BEFORE READING INSTRUCTIONS CAREFULLY.**

#### **TAX PERIOD**

Enter the tax period for which this waiver or reduction is being requested WHICH MUST BE THE SAME TAX PERIOD THESE CREDITS ARE BEING CLAIMED. **The waiver or reduction is issued one time for one tax period only.**

#### **NAME**

Enter the name of this facility.

## IDENTIFICATION NUMBERS

Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

### **30% REQUIREMENT (Income Exemption and Investment Credit)**

In order to receive the ENTERPRISE ZONE INCOME EXEMPTION AND INVESTMENT CREDIT, (see enterprise zone benefit summary) at least 30% OF THE NEW EMPLOYEES (Line 19, Schedule S), must meet ONE of the following REQUIREMENTS FOR AT LEAST ONE FULL MONTH of employment at this facility DURING EACH TAX PERIOD these credits are claimed:

- 1) the employee must have been DIFFICULT TO EMPLOY: unemployed for at least 3 months prior to being hired at this facility for the new development, AND MUST BE LISTED ON SCHEDULE D FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD; or
- 2) the employee must have been ELIGIBLE FOR TEMPORARY ASSISTANCE (formerly AFDC), OR THE GENERAL RELIEF PROGRAM at the time they were hired at this facility for the new development, AND MUST BE LISTED ON SCHEDULE D FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD; or
- 3) the employee must have been a RESIDENT OF ANY MISSOURI ENTERPRISE ZONE, AND MUST BE LISTED ON SCHEDULE C FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD.

**The taxpayer MUST MEET this 30% REQUIREMENT EACH TAX PERIOD the income exemption and investment credit are claimed.**

**If the taxpayer fails to satisfy the 30% requirement in any ONE TAX PERIOD, he may request a ONE-TIME WAIVER OR REDUCTION by completing this form ONLY IF THIS FACILITY EMPLOYEES 20 OR LESS FULL-TIME EMPLOYEES:**

1) Facilities employing TEN OR LESS FULL-TIME EMPLOYEES at this facility, may request a WAIVER of the 30% requirement FOR THIS TAX PERIOD ONLY. THE FACILITY DOES NOT NEED TO HAVE ANY RESIDENTS/SPECIAL EMPLOYEES.

2) Facilities employing ELEVEN TO TWENTY FULL-TIME EMPLOYEES at this facility, may request a REDUCTION of the 30% requirement FOR THIS TAX PERIOD ONLY. THE FACILITY MUST HAVE AT LEAST 1 RESIDENT OR SPECIAL EMPLOYEE.

## **FACILITY SPOKESPERSON**

Enter the name and title of the person authorized by the taxpayer to certify the total AVERAGE number of FULL-TIME EMPLOYEES at THIS FACILITY.

## **DATE**

Enter the month, day and year the facility spokesperson signed this certification.

## **CALCULATING FULL-TIME EMPLOYEES**

The total average number of full-time employees is calculated by AVERAGING the total NUMBER of FULL-TIME PEOPLE THE LAST WORK DAY OF EACH MONTH DURING THIS TAX PERIOD, e.g. a 12-month average of full-time employees only.

## **DO NOT COUNT PART-TIME OR SEASONAL WORKERS.**

IF THIS NUMBER IS LESS THAN COLUMN A, LINE, 14, SCHEDULE S, you MAY BE REQUIRED to VERIFY the FULL-TIME EMPLOYEES BY MONTH.

## **SIGNATURE**

An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

INSERT FORMS 135  
THROUGH 230 (PDF 419-  
1524)